although eager to share in his profits, if any.

The owner of a security has well-organized free markets in which he can offer his shares to the highest bidder.

The producer of gold is not permitted to search for bidders.

Freedom of choice is one of the basic human rights in a democracy. In the United States this is denied only to the gold producer. The law treats him as a pariah. He is an economic untouchable.

This malevolent discrimination has brought great hardship to the gold producer. The price of his products was fixed in January 1934. His costs were not fixed.

WAGES UP 189 PERCENT—GOLD REMAINS SAME

Since January 1934, wages have gone up 189.3 percent. Wholesale prices have mounted 130.7 percent. Fuel is 64.2 percent higher. The cost of living has risen 83.4 percent.

The United States Treasury still pays $35 an ounce for gold. Since the price was fixed in January 1934, the value of the money which the Treasury uses has dropped 43 percent. The ounce of gold which the producer must deliver is still 100 percent pure. There has been no addition of base alloy to compensate for the decline in the value of the dollar. The cheating has been strictly unilateral.

When the United States abandoned the gold standard in 1933, it was believed to be a temporary expedient justified by an urgent crisis. It left the control of the currency in the hands of a bureaucracy neither elected by nor directly responsible to the people.

CONSPIRACY BEHIND NO GOLD STANDARD

Under the influence of imported English monetary dogma and totalitarian ideology the country has never returned to gold. A sinister conspiracy of silence shrouds the question.

The Federal Reserve Board and the International Monetary Fund both have a vested interest in managed currency. They constitute a mischievous cabal opposing the return of an honest currency. The lack of a common currency denominator, which only gold can provide, has maintained artificial currency values completely out of touch with the realities of fair value.

PREVENTS INTERNATIONAL TRADE

False currency values soothing to the pride of alien ministries have prevented the revival of wholesome international trade.

The stubborn refusal to permit gold to exercise its historic function as a currency has retarded world recovery and placed an intolerable burden on the American economy.

TREASURY PRACTICE UNJUST

Who would say that the $35 of 1934 could by any stretch of imagination be construed as $35 today? If that was a pledge of value to us by our Government they owe us now at least $70 an ounce for gold, but as the Treasury Department is now administering the Gold Act the industry is only allowed to receive value of about $17 an ounce. And remember, we are not allowed to seek other markets and sell our products to higher bidders.

The gold-mining industry has thus been picked out as the sole victim of a particularly vicious swindle, perpetrated upon it under the power and majesty of the Government which controls our money and presumably stands on the pinnacle of integrity.

SENATE

FRIDAY, MARCH 11, 1955

(Legislative day of Thursday, March 10, 1955)

The Senate met at 12 o'clock meridian, on the expiration of the recess.

The Chaplain, Rev. Frederick Brown Harris, D. D., offered the following prayer:

O Lord our God, who hath cast our lot in pleasant places: We praise Thee for our goodly heritage in this land; we remember with gratitude those whose gifts of head and heart and hand established the foundations of this Nation as they looked to Thee, author of liberty. We bless Thee for the ideals of faith and freedom which they cherished. Help us to hold them dear and to prize them above luxury or ease. Deliver us from pride and self-sufficiency. In times of prosperity, let us not forget Thee; in the hour of achievement, let us not be unmindful of our dependence upon Thee.

Grant to our national leaders purity of motive, soundness of judgment, the faith of their fathers, and to all our people fidelity, integrity, and genuine religion, that there may be concord within our borders and that our America may be an influence for righteousness throughout the world. Bring us, we beseech Thee, speedily out of our present anxiety and confusion into the order and righteousness of Thy kingdom. We ask it through Him who is the Prince of Peace. Amen.

THE JOURNAL

On request of Mr. JOHNSON of Texas, and by unanimous consent, the reading of the Journal of the proceedings of Thursday, March 10, 1955, was dispensed with.

MESSAGES FROM THE PRESIDENT

Messages in writing from the President of the United States submitting nominations were communicated to the Senate by Mr. Miller, one of his secretaries.

EXECUTIVE MESSAGES REFERRED

As in executive session,

The PRESIDENT pro tempore laid before the Senate messages from the President of the United States submitting sundry nominations, which were referred to the appropriate committees.

(For nominations this day received, see the end of Senate proceedings.)

MESSAGE FROM THE HOUSE

A message from the House of Representatives by Mr. Bartlett, one of its clerks, announced that the House had passed a bill (H. R. 4720) to provide incentives for members of the uniformed services by increasing certain pays and allowances, in which it requested the concurrence of the Senate.

HOUSE BILL REFERRED

The bill (H. R. 4720) to provide incentives for members of the uniformed services by increasing certain pays and allowances was read twice by its title and referred to the Committee on Armed Services.

AMENDMENT OF FEDERAL EMPLOYEES' COMPENSATION ACT—ADDITIONAL COSPONSOR OF BILL—CORRECTION

The following request and order were inadvertently omitted from the RECORD of Thursday, March 10, 1955:

Mr. SMITH of New Jersey. I ask unanimous consent that on the next printing of S. 1309, a bill to amend the Federal Employees' Compensation Act to provide for reimbursement of expenditures from the Employees' Compensation Fund by Federal employing agencies, the name of the senior Senator from New Hampshire [Mr. BRIDGES] be added as a cosponsor.

The PRESIDENT pro tempore. Without objection, it is so ordered.

COMMITTEE MEETINGS DURING SENATE SESSION

On request of Mr. GEORGE, and by unanimous consent, the Committee on Finance was authorized to meet during the session of the Senate today.

On request of Mr. JOHNSON of Texas, and by unanimous consent, the Subcommittee Investigating Unemployment of the Committee on Labor and Public Welfare and the Subcommittee on Defense Production of the Committee on Banking and Currency were authorized to meet during the session of the Senate this afternoon.

Mr. LANGER. Mr. President, I ask unanimous consent that the Subcommittee on Juvenile Delinquency of the Senate Judiciary Committee be permitted to meet this afternoon. The meeting is in connection with taking care of thousands and thousands of Indians who are on the verge of starvation and who have a great many small children.

The PRESIDENT pro tempore. Without objection, it is so ordered.

ORDER FOR TRANSACTION OF ROUTINE BUSINESS

Mr. JOHNSON of Texas. Mr. President, I ask unanimous consent that immediately following the quorum call there may be the customary morning hour for the transaction of routine business, under the usual 2-minute limitation on speeches.

The PRESIDENT pro tempore. Without objection, it is so ordered.

CALL OF THE ROLL

Mr. JOHNSON of Texas. Mr. President, I suggest the absence of a quorum.

The PRESIDENT pro tempore. The Secretary will call the roll.

The Chief Clerk called the roll, and the following Senators answered to their names:

Aiken	Goldwater	Murray
Allott	Green	Neely
Barkley	Hayden	Payne
Bible	Holland	Schoeppel
Butler	Ives	Scott
Clements	Johnson, Tex.	Smith, N. J.
Curtis	Johnston, S. C.	Thye
Dirksen	Knowland	Watkins
Duff	Langer	Welker
Dworshak	Lehman	Wiley
Ervin	Magnuson	Williams
George	Mansfield	

Mr. CLEMENTS. I announce that the Senator from New Mexico [Mr. ANDERSON], the Senator from Mississippi [Mr. EASTLAND], the Senator from Oklahoma [Mr. MONRONEY], and the Senator from Alabama [Mr. SPARKMAN] are absent on official business.

The Senator from Massachusetts [Mr. KENNEDY] is absent by leave of the Senate because of illness.

Mr. KNOWLAND. I announce that the Senator from Ohio [Mr. BENDER] and the Senator from New Jersey [Mr. CASE] are absent on official business.

I also announce that the Senator from Vermont [Mr. FLANDERS] is necessarily absent.

The Senator from Michigan [Mr. POTTER] is absent because of illness.

The Senator from Maine [Mrs. SMITH] is absent by leave of the Senate.

The PRESIDENT pro tempore. A quorum is not present.

Mr. JOHNSON of Texas. Mr. President, I move that the Sergeant at Arms be directed to request the attendance of absent Senators.

The motion was agreed to.

The PRESIDENT pro tempore. The Sergeant at Arms will execute the order of the Senate.

After a little delay Mr. BARRETT, Mr. BEALL, Mr. BENNETT, Mr. BRICKER, Mr. BRIDGES, Mr. BUSH, Mr. BYRD, Mr. CAPEHART, Mr. CARLSON, Mr. CASE of South Dakota, Mr. CHAVEZ, Mr. COTTON, Mr. DANIEL, Mr. DOUGLAS, Mr. ELLENDER, Mr. FREAR, Mr. FULBRIGHT, Mr. GORE, Mr. HENNINGS, Mr. HICKENLOOPER, Mr. HILL, Mr. HRUSKA, Mr. HUMPHREY, Mr. JACKSON, Mr. JENNER, Mr. KEFAUVER, Mr. KERR, Mr. KILGORE, Mr. KUCHEL, Mr. LONG, Mr. MALONE, Mr. MARTIN of Iowa, Mr. MARTIN of Pennsylvania, Mr. McCARTHY, Mr. McCLELLAN, Mr. McNAMARA, Mr. MILLIKIN, Mr. MORSE, Mr. MUNDT, Mr. NEUBERGER, Mr. O'MAHONEY, Mr. PASTORE, Mr. PURTELL, Mr. ROBERTSON, Mr. RUSSELL, Mr. SALTONSTALL, Mr. SMATHERS, Mr. STENNIS, Mr. SYMINGTON, Mr. THURMOND, and Mr. YOUNG entered the Chamber and answered to their names.

The PRESIDENT pro tempore. A quorum is present.

CONFIRMATION OF NOMINATIONS OF AMERICAN REPRESENTATIVES TO CERTAIN UNITED NATIONS ORGANIZATIONS

Mr. JOHNSON of Texas. Mr. President, as in executive session, I ask unanimous consent that the two nominations appearing on the Executive Calendar of representatives of the United States to certain United Nations organizations be considered at this time.

The PRESIDENT pro tempore. Is there objection? The Chair hears none, and the clerk will state the nominations.

The legislative clerk read the nomination of William A. Kimbel to be a representative of the United States of America to the 10th session of the Economic Commission for Europe of the Economic and Social Council of the United Nations.

The PRESIDENT pro tempore. Without objection, the nomination is confirmed.

The legislative clerk read the nomination of Kingsley Davis to be a representative of the United States of America on the Population Commission of the Economic and Social Council of the United Nations.

The PRESIDENT pro tempore. Without objection, the nomination is confirmed.

Mr. JOHNSON of Texas. Mr. President, I ask unanimous consent that the President be notified of the confirmation of the nominations.

The PRESIDENT pro tempore. Without objection, the President will be notified forthwith.

Morning business is now in order.

EXECUTIVE COMMUNICATIONS, ETC.

The PRESIDENT pro tempore laid before the Senate the following letters, which were referred as indicated:

PROMOTION OF PAUL A. SMITH (RETIRED) TO GRADE OF REAR ADMIRAL IN COAST AND GEODETIC SURVEY

A letter from the Secretary of Commerce, transmitting a draft of proposed legislation to authorize the President to promote Paul A. Smith, a commissioned officer of the Coast and Geodetic Survey on the retired list, to the grade of rear admiral (lower half) in the Coast and Geodetic Survey, with entitlement to all benefits pertaining to any officer retired in such grade (with accompanying papers); to the Committee on Interstate and Foreign Commerce.

APPORTIONMENT OF COST OF ALTERATION OF CERTAIN BRIDGES

A letter from the Secretary of the Army, transmitting a draft of proposed legislation to amend the act of June 21, 1940, as amended, relating to the alteration of certain bridges over navigable waters so as to change the method by which the apportionment of the total cost is made (with an accompanying paper); to the Committee on Public Works.

PETITIONS AND MEMORIALS

Petitions, etc., were laid before the Senate, or presented, and referred as indicated:

By the PRESIDENT pro tempore:

A joint resolution of the Legislature of the State of Colorado; to the Committee on Interior and Insular Affairs:

"Senate Joint Memorial 8

"Memorializing the Congress of the United States to enact legislation for the development of the upper Colorado River Basin

"Whereas legislation has been introduced in Congress to authorize the Secretary of the Interior to construct, operate, and maintain the Colorado River storage project and participating projects; and

"Whereas the importance of high-river storage must be recognized and given immediate priority as to order of authorization, appropriation, and construction; and

"Whereas the stream regulation, water supply, and resulting electrical energy will be of great importance in developing the natural resources of the State of Colorado, as well as enhancing the recreational facilities and the continued growth of population; and

"Whereas the development of the natural resources within the basin of the Colorado River will promote the welfare and national defense of the United States; and

"Whereas the States of the upper Colorado River Basin under the Colorado River compact of 1922 are required to deliver to the lower basin a specified amount of water which cannot be assured without holdover storage; and

"Whereas the Upper Colorado River Commission, the Colorado State Conservation Board, and the Colorado River Conservation District have unanimously approved and recommended the authorization of the following projects: Curecanti, Echo Park, Pine River extension, Silt, Parshall, Rabbit Ear, Woody Creek, Bluestone, Tomichi Creek, Ohio Creek, Bostwick Park, Dallas Creek, Dolores, Florida, Juniper, Paonia (including the Minnesota unit), Smith Fork, Troublesome, Eagle Divide, West Divide, Battlement Mesa, East River, Fruitland Mesa, Grand Mesa, Savory-Pot Hook, Fruitgrowers extension: Now, therefore, be it

"*Resolved by the Senate of the 40th General Assembly of the State of Colorado (the House of Representatives concurring herein)*, That the Congress of the United States be and hereby is memorialized to enact legislation authorizing the Upper Colorado River storage project and participating projects including all of the projects herein set forth; be it further

"*Resolved*, That copies of this memorial be forwarded to the President of the Senate and Speaker of the House of Representatives of the Congress of the United States and to each Member of Congress from this State.

"STEPHEN R. MCNICHOLS,
"*President of the Senate.*
"MILDRED H. CRESSWELL,
"*Secretary of the Senate.*
"DAVID A. HAMIL,
"*Speaker of the House of Representatives.*
"LEE MATTIES,
"*Chief Clerk of the House of Representatives.*"

A resolution of the Senate of the State of Idaho; to the Committee on Agriculture and Forestry:

"Whereas the United States Forest Service was established in the Department of Agriculture by an act of Congress, February 1, 1905; and

"Whereas this organization has had a prominent part in development of natural resources and in the pioneering history of Idaho; and

"Whereas employees and families of the organization throughout the forested part of the State have, in their communities, carried out their official and civic duties with devotion and integrity: Now, therefore, be it

"*Resolved*, That the Senate of the 33d session of the Legislature of the State of Idaho command the Forest Service and its employees on their golden anniversary for a job well done, both in natural resources development and progressive citizenship; and be it further

"*Resolved*, That a copy of this resolution be spread upon the Senate Journal, and the secretary of the senate be instructed to send copies of this resolution to President Dwight D. Eisenhower, the Congress, Secretary of

Agriculture Ezra Taft Benson, and Chief of the Forest Service, Richard E. McArdle.

"This senate resolution was adopted by the senate on the 2d day of March 1955.

"J. BERKELEY LARSEN,
"*President of the Senate.*

"I hereby certify that the within senate resolution originated in the senate during the 33d session of the Legislature of the State of Idaho.

"ROBERT H. REMAKLUS,
"*Secretary of the Senate.*"

A joint resolution of the Legislature of the State of Montana; to the Committee on Appropriations:

"Joint memorial of the Senate and House of Representatives of the State of Montana, to the Congress of the United States, to the Honorables JAMES E. MURRAY and MIKE MANSFIELD, United States Senators from Montana, and to the Honorables LEE METCALF and ORVIN B. FJARE, Representatives in Congress from Montana, and to the Secretary of Agriculture of the United States requesting the Federal Government to give every consideration to an emergency program of control for spruce budworm infestations of the forests which are in critical stages in Montana

"Whereas there are nearly 2 million acres of fir and spruce timber infested with spruce budworm in the State of Montana, of which some 230,000 acres are classified by entomologists as being so heavily infested that the timber is about to die; and

"Whereas this infestation started in Broadwater County some 15 years ago and has spread over a wider area each succeeding year, resulting in the death of much timber already, with no relief in sight; and

"Whereas approximately 40 percent of this infested acreage is privately owned and 58 percent federally owned; and

"Whereas most of the privately owned infested timber has little commercial value and therefore the owners cannot afford the cost of control on even a partial basis; and

"Whereas the spruce budworm can only be effectively controlled by spraying during a 10-day period usually occurring in June; and

"Whereas the past emergency measures have not been of the scope large enough to cope with the problem and the infestation is now in critical stages; and

"Whereas the seriousness of the problem to the State and Nation is of great magnitude and further that the watershed, recreation, wildlife, and aesthetic values of large acres in Montana face untold damage if this infestation is not controlled, with resultant loss to municipal watersheds that depend on an even flow of water and to our irrigated farms and to the State's tourist business: Now, therefore, be it

"*Resolved*, That the 34th Legislative Assembly of the State of Montana (the senate and house of representatives concurring) does hereby respectfully urge Congress to consider adequate appropriations for an emergency program of control for spruce budworm infestations of the forests which are in critical stages in Montana; be it further

"*Resolved*, That copies of this memorial be transmitted by the secretary of the State of Montana to the Congress of the United States of America, Senators JAMES E. MURRAY and MIKE MANSFIELD, Congressmen LEE METCALF and ORVIN B. FJARE and to the Secretary of Agriculture, Washington, D. C.

"GEO. M. GOSMAN,
"*President of the Senate.*
"LEO C. GRAYBILL,
"*Speaker of the House.*

"Approved March 5, 1955."

Three joint resolutions of the Legislature of the State of Montana; to the Committee on Interior and Insular Affairs:

"House Joint Memorial 8

"Joint memorial of the Senate and House of Representatives of the State of Montana to the Honorable JAMES E. MURRAY and the Honorable MIKE MANSFIELD, United States Senators from Montana, to the Honorable ORVIN FJARE and the Honorable LEE METCALF, Congressmen from the State of Montana, memorializing the Congress of the United States to the rehabilitation and education for Montana landless Indians

"Whereas a group of Indians in the State of Montana are descendants of Chief Little Shell's band of Chippewa Indians, who never participated in any permanent allotment of land; and

"Whereas this group became known as the Montana Landless Indians, Inc.; and

"Whereas many of these landless Indians reside near and on the outskirts of the various cities of Montana and in many cases live under deplorable conditions; and

"Whereas these landless Indians are American Indians for all intents and purposes, and are not subjects of any foreign land and as such are entitled to all rights and benefits that have been extended to other tribes of American Indians; and

"Whereas prior to World War II a program of rehabilitation was undertaken but was interrupted by the outbreak of war: Now, therefore, be it

"*Resolved*, That the 34th Legislative Assembly of Montana of 1955, now in session (the senate and house of representatives concurring), do earnestly request that the Congress of the United States resume and initiate an adequate program of recognition, education, and rehabilitation, designed to put the Indians on a self-supporting basis equal to that enjoyed by other citizens; be it further

"*Resolved*, That copies of this memorial be transmitted by the secretary of the State of Montana to the Senate and House of Representatives of the Congress of the United States.

"LEO C. GRAYBILL,
"*Speaker of the House.*
"GEO. M. GOSMAN,
"*President of the Senate.*

"Approved March 5, 1955."

"Joint memorial to the Congress of the United States, the Commissioner of Indian Affairs, the agencies of the United States Government involved, Hon. JAMES E. MURRAY and Hon. MIKE MANSFIELD, Senators from Montana, Hon. LEE METCALF and Hon. ORVIN B. FJARE, Representatives from Montana, requesting the Government of the United States and the agencies thereof involved to provide payments or grants in lieu of taxes on nontaxable governmental and Indian lands in the State of Montana for the use and benefit of the counties of Montana wherein such Indian lands are located as payment for governmental and welfare services provided to the Indian population by the State of Montana and the particular counties involved

"Whereas there are presently upon the statutes of the United States of America, various provisions authorizing the Government of the United States to contribute to the several States of the United States payments in lieu of taxes, for the benefit of counties wherein other governmental lands are located: Now, therefore, be it

"*Resolved by the 34th Legislative Assembly of the State of Montana (the senate and house of representatives concurring)*, That we respectfully urge and request the Government of the United States and the agencies thereof involved, to provide payments or grants in lieu of taxes upon these lands, to the State of Montana for the use and benefit of the counties wherein Indian lands are located, as payment for governmental and welfare services provided to the Indian population in the particular counties involved; and be it further

"*Resolved*, That copies of this memorial be forwarded by the secretary of state of Montana to the Senate and House of Representatives of the United States Congress, to the Commissioner of Indian Affairs, to Senators JAMES E. MURRAY and MIKE MANSFIELD, and to Representatives LEE METCALF and ORVIN B. FJARE.

"GEO. M. GOSMAN,
"*President of the Senate.*
"LEO C. GRAYBILL,
"*Speaker of the House.*

"Approved March 4, 1955."

"House Joint Memorial 10

"Joint memorial of the Senate and House of Representatives of the State of Montana, to the Congress of the United States; to the Honorable James E. Murray and Mike Mansfield, United States Senators from Montana; to the Honorable Lee Metcalf and Orvin B. Fjare, Representatives in Congress from the State of Montana; and to the Honorable Douglas McKay, Secretary of the Interior; the Honorable Glenn Emmons, Commissioner of Indian Affairs; the Senate Committee on Interior and Insular Affairs and to the House Committee on Interior and Insular Affairs; requesting that Congress authorize long-term contracts between the Bureau of Indian Affairs and the State of Montana which would guarantee specific sums of money to the local government units for services rendered on Indian reservations

"Whereas the Congress of United States has been actively legislating to terminate supervision of Indian Affairs on reservations in the United States; and

"Whereas the Bureau of Indian Affairs has absorbed this philosophy in the administration of Indian Affairs and has offered contracts to various State agencies asking them to take over such functions for the Bureau of Indian Affairs on reservations in the State of Montana such as the extension service, schools, roads, welfare, and health; and

"Whereas the United States Government by treaty and statute is responsible for law and order on Indian reservations but has not effectively administered this responsibility and furthermore has attempted to transfer this responsibility to the counties of Montana frequently without reimbursement; and

"Whereas the problems and impacts among Indian people on reservations in areas of health, education, roads, and economic conditions are the result of inconsistent policies of the Federal Government and have not been created by local Indian communities; and

"Whereas the Federal Government has been striving for years to solve these problems and remove these impacts with only a reasonable degree of success throughout 100 years of effort and millions of dollars of money; and

"Whereas the Federal Government desires to transfer these responsibilities to the counties and apparently expects the counties to solve these problems within a relatively short period of time and without giving the counties specific assurance of reimbursement over a period of years: Now, therefore, be it

"*Resolved*, That the Montana State Legislature request Congress to enter into long-term contracts with the State of Montana which would guarantee to the State of Montana and the local governmental units specific sums of money over a long period of years or to enable them to carry out the government functions now rendered by the Federal Government so that the State of

Montana and local taxpayers will be able to solve and administer these problems; and be it further

"*Resolved*, That the secretary of state of the State of Montana transmit this memorial to the various Federal governmental officials, agencies, and committees referred to in the title of this memorial.

"LEO C. GRAYBILL,
"*Speaker of the House*.
"GEO. M. GOSMAN,
"*President of the Senate*.

"Approved March 5, 1955."

A resolution of the Senate of the State of California; to the Committee on the Judiciary:

"Senate Joint Resolution 12

"Joint resolution relative to enacting a statute authorizing an additional United States district judge for the southern district of California

"Whereas the 83d Congress of the United States enacted a statute authorizing an additional United States district judge for the southern district of California; and

"Whereas the judicial council of the southern district of California has not assigned said additional authorized United States district judge to the southern division of the said district; and

"Whereas a special committee of the San Diego County Bar Association has conducted an investigation and rendered a report recommending the establishment of a separate district of the United States district court for the counties of San Diego and Imperial, to be known as the southern district of California, with the permanent assignment of two resident United States district judges to said district; and

"Whereas the board of directors of the San Diego County Bar Association has approved said report; and

"Whereas the Imperial County Bar Association has studied and approved said report and has otherwise investigated the matter: Now, therefore, be it

"*Resolved by the Senate and Assembly of the State of California (jointly)*, That the Legislature of the State of California memorializes the Congress of the United States to enact a statute establishing a separate district of the United States district court for the counties of San Diego and Imperial, to be known as the southern district of California, and to authorize the permanent assignment of two resident United States district judges, including the present resident United States district judge to the said district; and be it further

"*Resolved*, That the secretary of the senate be hereby directed to transmit copies of this resolution to the President of the United States and to each Senator and Representative from California in the Congress of the United States."

A resolution of the Senate of the State of California; to the Committee on Finance:

"Senate Resolution 71

"Resolution relative to opposing enactment of H. R. 1 by the United States Congress

"Whereas there has been introduced and is now pending in the Congress of the United States a bill for a public law, H. R. 1, which, if enacted, would dangerously weaken the only safeguards in existing legislation under which industries injured by low-price foreign competition may seek recourse, namely, the escape-clause and peril-point provisions; and

"Whereas this proposed bill, H. R. 1, if enacted, would give the executive branch of the Federal Government extended and broad new authority to reduce United States import duties and regulations without further congressional action and even contrary to express findings and recommendations of the United States Tariff Commission; and

"Whereas the Senate of the State of California is seriously concerned by the adverse effects which substantial tariff reductions already made are having upon important industries of the State, such as the almond, dairy, fig, citrus, livestock, olive, vineyard, walnut, fish, and wool industries and by the failure of the trade-agreements program to obtain effective reciprocal concessions for United States products, including the products of essential agricultural crops: Now, therefore, be it

"*Resolved by the senate*, That the Senate of the State of California does hereby memorialize the Congress of the United States not to pass H. R. 1, or comparable legislation, unless it is amended to greatly strengthen the peril-point and escape-clause provisions and thus provide legal means by which American workers and industries suffering injury as a result of excessive tariff reductions may seek relief; and be it further

"*Resolved*, That copies of this resolution be forwarded to the President of the United States, the Vice President of the United States, to United States Senators WILLIAM F. KNOWLAND and THOMAS H. KUCHEL, and California Members of the House of Representatives."

A resolution adopted by the Cummings Brothers Post, No. 1436, the American Legion, Brooklyn, N. Y., favoring the enactment of Senate Joint Resolution 1, relating to the treatymaking power; to the Committee on the Judiciary.

By Mr. KILGORE:

A resolution of the House of Delegates of the State of West Virginia; to the Committee on Finance:

"House Resolution 25

"Resolution memorializing Congress to protect the coal industry and the economic status of the employees therein by restricting the importation of foreign residual oil.

"Whereas the importation of foreign residual oil has stifled the market for the sale of coal; and

"Whereas the curtailment of the sale of coal, resulting directly from the unrestricted importation of foreign residual oil, has and is reducing the living standards of the people of the State of West Virginia and is resulting in untold hardships and needless unemployment to the coal miners in the State of West Virginia; and

"Whereas this importation of foreign residual oil has resulted in a tremendous loss of State revenues to the extent that the State government has been hampered in providing essential services to the people of West Virginia: Therefore be it

"*Resolved by the house of delegates*, That the members of West Virginia serving in Congress exert their best efforts in opposing the importation of foreign residual oil into the United States; and be it further

"*Resolved*, That the clerk of the house of delegates forward attested copies of this resolution to the President of the United States Senate, the Speaker of the House of Representatives, and the Members of Congress now serving from West Virginia."

TRANSFER OF SOIL CONSERVATION TECHNICAL ASSISTANCE TO THE STATE — CONCURRENT RESOLUTION OF LEGISLATURE OF STATE OF NORTH DAKOTA

Mr. LANGER. Mr. President, on behalf of myself and my colleague, the junior Senator from North Dakota [Mr. YOUNG], I submit for appropriate reference a concurrent resolution adopted by the North Dakota Legislature, memorializing the President of the United States and his Commission on Intergovernmental Relations not to approve the reported recommendations of the Committee on Federal Aid to Agriculture relative to transfer of the function of soil conservation technical assistance to the various States. I ask unanimous consent that the letter of transmittal, together with the concurrent resolution, be printed in the RECORD.

The PRESIDENT pro tempore. The concurrent resolution will be received and appropriately referred; and, under the rule, the concurrent resolution will be printed in the RECORD, together with the letter of transmittal.

The letter of transmittal and concurrent resolution were referred to the Committee on Agriculture and Forestry, as follows:

STATE OF NORTH DAKOTA,
DEPARTMENT OF STATE,
Bismarck, March 7, 1955.

Hon. WILLIAM LANGER,
United States Senator,
Washington, D. C.

DEAR SIR: I hereby transmit a copy of House Concurrent Resolution N–1 as filed in this office by the 34th Legislative Assembly of the State of North Dakota.

Yours very truly,

BEN MEIER,
Secretary of State.

House Concurrent Resolution N–1

Concurrent resolution memorializing the President of the United States and his Commission on Intergovernmental Relations not to approve the reported recommendations of the Committee on Federal Aid to Agriculture relative to transfer of the function of soil conservation technical assistance to the various States

Whereas the Committee on Federal Aid to Agriculture, a subcommittee of the President's Commission on Intergovernmental Relations, has reportedly recommended to the Commission the transfer of the function of soil conservation technical assistance to the various States; and

Whereas the National Association of Soil Conservation Districts, representing more than 2,600 soil-conservation districts in the United States, and the North Dakota Association of Soil-Conservation Districts, representing 79 soil-conservation districts in this State, along with other individuals, groups, and organizations who are vitally interested in the program, are opposed to the reported recommendation; and

Whereas if the reported recommendation is approved it would place an inordinately heavy financial burden upon the State of North Dakota, since the contemplated State appropriation each biennium could amount to a sum in excess of $1 million if assistance to local soil-conservation districts is to be maintained at current levels; and

Whereas such program would greatly retard, if not eventually destroy, the national program of soil and water conservation now being carried on, and since the problem is national in scope, it should be dealt with accordingly: Now, therefore, be it

Resolved by the House of Representatives of the State of North Dakota (the Senate concurring therein), That the President of the United States and the President's Commission on Intergovernmental Relations are hereby respectfully memorialized and urged not to approve the reported recommendations of the Committee on Federal Aid to Agriculture, relative to gradual transfer of soil conservation technical assistance functions from the national authority to the various States; be it further

Resolved, That copies of this resolution be forwarded forthwith to the President of the United States, to the Chairman of the President's Commission on Intergovernmental Relations, and to the Senators and Representatives of the State of North Dakota in the Nation's Capital.

K. A. FITCH,
Speaker of the House.
KENNETH L. MORGAN,
Chief Clerk of the House.
C. P. DAHL,
President of the Senate.
EDWARD LECCO,
Secretary of the Senate.

BEET SUGAR PRODUCTION—RESOLUTION OF NEBRASKA LEGISLATURE

Mr. HRUSKA. Mr. President, Nebraska has several of the Nation's major sugarbeet producing areas within its borders. The largest are in the Gering Valley near Scottsbluff and in the region around Grand Island in central Nebraska.

The State ranks near the top among beet sugar producing States and the number of acres being planted to sugarbeets is increasing. In 1953, Nebraska farmers planted 55,200 acres to the beets, increasing their planting to 67,000 acres last year. That is a 20 percent increase over the average number of acres planted during the previous 10 years.

Beet sugar production also is on the increase in Nebraska, although unfavorable weather conditions last year resulted in a temporary setback in total production due to lower yields per acre planted. In 1953, Nebraska produced 789,000 tons of beet sugar, with last year's production totaling 744,000 tons.

Although sugar beets produce less than 1 percent of Nebraska's total cash income from agriculture, the State has ranked fourth in the Nation in sugar beet production.

Nebraska farmers, like those in other States where irrigation is making a growing impact on the agricultural economy, have used sugar beets to make a success of many irrigation projects. Reclamation officials have long recognized that sugar beets are the backbone of many irrigation projects in the areas where the beets are grown.

Mr. President, the Sugar Act of 1948 will expire next year, and the question of its renewal in somewhat modified and amended form was brought to the attention of the unicameral legislature of my State early this week.

I ask unanimous consent that a resolution on that subject, adopted by the Legislature of Nebraska, be printed in the RECORD, and appropriately referred.

The PRESIDENT pro tempore. The resolution will be received and appropriately referred; and, under the rule, will be printed in the RECORD.

The resolution was referred to the Committee on Finance, as follows:

Legislative Resolution 11

Whereas the Sugar Act of 1948, as amended, provides for an inflexible limitation upon the quantity of sugar which may be marketed in the United States in any one year by the domestic beet, mainland cane, Hawaiian, Puerto Rican, Virgin Islands, and Philippine sugar industries; and

Whereas since the establishment of these rigid marketing quotas the population of the United States has increased from approximately 150 million to more than 165 million inhabitants, the consumption of sugar by this expanding population has at the same time increased from approximately 7 million tons in 1948 to 8,200,000 in 1954; and

Whereas sugar consumption in the United States may be expected to continue to increase at the rate of more than 100,000 tons per year; and

Whereas under provisions of the Sugar Act of 1948, as amended, every ton of this increase in consumption is reserved to Cuban and other foreign producers of sugar, and not one ton of this expanding market may be supplied by our domestic sugar industry; and

Whereas an equitable share of this expanding market is essential to the continued stability and vigor of the domestic sugar industry; and

Whereas the beet sugar industry is prepared to meet the challenge of an expanding market, because it has achieved major gains in productivity per acre and new acreages for the production of sugar beets continue to be developed in the State of Nebraska; and

Whereas the welfare of our State and our Nation requires the existence of a strong and vigorous domestic sugar industry, especially during periods of war and national emergency: Now, therefore, be it

Resolved by the members of the Nebraska Legislature in 67th session assembled:

1. That the Congress of the United States enact legislation amending the Sugar Act of 1948, as amended, in such a manner as to enable the domestic sugar industry of the United States to have a fair and equitable share in our Nation's growth.

2. That copies of this resolution, suitably engrossed, be transmitted by the clerk of the legislature to the Vice President of the United States as Presiding Officer of the Senate of the United States, to the Speaker of the House of Representatives of the United States, and to each Member from Nebraska in the Congress of the United States.

DWIGHT W. BURNEY,
Speaker and Acting President of the Legislature.

The PRESIDENT pro tempore laid before the Senate a resolution of the Legislature of the State of Nebraska, identical with the foregoing, which was referred to the Committee on Finance.

UPHOLDING THE CONSTITUTION—RESOLUTION OF TOWN MEETING OF PUTNEY, VT.

Mr. JENNER. Mr. President, I ask unanimous consent to have reprinted in the CONGRESSIONAL RECORD a resolution introduced in the town meeting of Putney, Vt., by J. Carleton Lyons on March 1, 1955.

This resolution was opposed by a brother of the head of the well-known Putney School, and uncle of the William Hinton who recently returned to this country from Red China, and took the fifth amendment when asked about his connections with the Communist Party and the Chinese Reds.

The resolution was adopted by nearly 2 to 1.

I wish to congratulate the patriotic citizens of Putney on their vigorous restatement of the principles on which our Republic is founded, and their determination to preserve their rights and liberties against any groups attempting to destroy them, and to encourage other nations which seek to achieve the same liberties.

This resolution is evidence of the fire and fervor of patriotism that burns in our American communities. I should like to see every local community and every State legislature enact a similar rededication to the principles of liberty and constitutional law, and of fellowship with other nations through our common devotion to liberty and right.

There being no objection, the resolution was ordered to be printed in the RECORD, as follows:

Whereas there are several groups of people, both within and without the United States of America, which embrace various political ideologies the effects of which are to enslave human beings; and

Whereas we, the people of Putney, being an informed, religious, and patriotic people, do unequivocally reject all such political ideologies: Be it therefore

Resolved, That we, the people of Putney, go on record as firmly believing in, and as upholding the Constitution of the United States of America; and be it further

Resolved, That we go on record as desiring to keep and retain for ourselves and for our posterity all of the liberties, freedoms, rights, and privileges now enjoyed by us and guaranteed to us by the Constitution of the United States of America; and be it further

Resolved, That we go on record as favoring a standard of liberties, freedoms, rights, and privileges comparable to our own present standard for all peoples everywhere as soon as may be; and be it further

Resolved, That the town clerk of Putney be hereby authorized and instructed to forward as soon as possible a copy of the foregoing resolution in its entirety to each of the two United States Senators from Vermont, namely, Senator AIKEN and Senator FLANDERS; and to forward a like copy to the congressional Representative from Vermont, namely, Representative PROUTY; and that the above resolution so forwarded shall have clearly indicated thereon that it has been approved by the people of Putney in town meeting assembled.

REPORT OF A COMMITTEE

The following report of a committee was submitted:

By Mr. MAGNUSON, from the Committee on Interstate and Foreign Commerce:

S. 948. A bill to provide transportation on Canadian vessels between ports in southeastern Alaska and between Hyder, Alaska, and other points in Alaska or the continental United States, either directly or via a foreign port, or for any part of the transportation; with amendments (Report No. 59).

EXECUTIVE REPORTS OF COMMITTEES

As in executive session,

The following favorable reports of nominations were submitted:

By Mr. KILGORE, from the Committee on the Judiciary:

Curtis Clark, of Kentucky, to be United States marshal for the eastern district of Kentucky, vice John M. Moore, retired.

By Mr. McCLELLAN, from the the Committee on Government Operations:

Joseph Campbell, of New York, to be Comptroller General of the United States, vice Lindsay C. Warren, retired.

BILLS INTRODUCED

Bills were introduced, read the first time, and, by unanimous consent, the second time, and referred as follows:

By Mr. JOHNSTON of South Carolina (by request):

S. 1404. A bill to provide for the purchase of bonds to cover postmasters, officers, and employees of the Post Office Department, contractors with the Post Office Department, mail clerks of the Armed Forces, and for other purposes; to the Committee on Post Office and Civil Service.

By Mr. CLEMENTS:

S. 1405. A bill to amend section 9 (a) of the Trading With the Enemy Act, as amended; to the Committee on the Judiciary.

By Mr. LANGER:

S. 1406. A bill for the relief of Miss Kaithe Steinbach; and

S. 1407. A bill for the relief of Guillermo B. Rigonan; to the Committee on the Judiciary.

By Mr. MURRAY:

S. 1408. A bill to authorize the sale of certain land in Alaska to the Pacific Northern Timber Co.; to the Committee on Interior and Insular Affairs.

By Mr. NEELY:

S. 1409. A bill to provide increased annuities to certain civilian officials and employees who performed service in the construction of the Panama Canal, and for other purposes; to the Committee on Post Office and Civil Service.

By Mr. BEALL:

S. 1410. A bill for the relief of Lt. Col. George H. Cronin, United States Air Force; to the Committee on the Judiciary.

By Mr. LEHMAN:

S. 1411. A bill for the relief of Marion Drucker; to the Committee on the Judiciary.

By Mr. MAGNUSON:

S. 1412. A bill to authorize the Public Housing Commissioner to enter into agreements with local public housing authorities for the admission of elderly widows, widowers, or a single person to federally assisted low-rent housing projects; to the Committee on Banking and Currency.

By Mr. GREEN:

S. 1413. A bill to amend the act establishing a Commission of Fine Arts; to the Committee on Rules and Administration.

JOINT COMMITTEE TO STUDY ASPECTS OF COMMON SYSTEM OF AIR NAVIGATION

Mr. BRIDGES. Mr. President, I am about to submit a concurrent resolution, and I ask unanimous consent that I may speak on it more than 2 minutes.

The PRESIDENT pro tempore. Without objection, the Senator from New Hampshire may proceed.

Mr. BRIDGES. Mr. President, there has been brought to my attention the existence of a major disagreement as to what should constitute the basic air navigation system of this Nation. This is something which very vitally affects the personal safety of everyone who travels by air in the United States. It affects the security of our country.

As a member of the Appropriations Committee, which is responsible for the appropriations for the Department of Commerce, and as a member of the Armed Forces Committee, which is responsible for the programs of the Department of Defense, I have become greatly concerned over the effects of this dispute upon the safety, efficiency, and economy of our aviation industry; and I am equally concerned as to its effects upon the security and defense of the Nation. The information that is available to Congress upon this long-smoldering conflict between the Commerce Department and Department of Defense is limited. I do not know all the facts, and I venture to say that no Member of Congress knows all the facts, because the controversy hinges about the details of a new electronic system of air navigation developed by the military, which so far has been considered by the Department of Defense as classified information.

As I know them, the facts appear to be that a previous Congress created the Congressional Aviation Policy Board to undertake a study of what should be the aviation policies of the United States. This joint board labored long and hard, and produced what has been recognized as a document of significant importance, making major recommendations as to our Nation's aviation policies. One of these policies was that as a nation we could not afford two separate air navigation systems, one for civil aviation and one for military purposes. Instead, the Congressional Aviation Policy Board recommended that the Civil Aeronautics Administration, the agency responsible for the operation of the civil-airways system, create and operate a common system which could meet the needs of both civil and military aviation. This decision had been urged upon the Congressional Aviation Policy Board by the Radio Technical Commission for Aeronautics in its so-called SC–31 report and by representatives of the executive branch of the Government and the aviation industry. The executive branch followed this policy recommendation of Congress and, as we all know, in 1948 adopted as the common system for both civil and military aviation those electronic devices recommended by the Radio Technical Commission for Aeronautics.

The technical name for an important part of this system is VOR/DME, which means very high frequency omnirange and distance measuring equipment. Since 1948, the Appropriations Committee has continually recommended and the Senate has wholeheartedly approved the appropriation of large sums to complete the development and proceed with the installation of this system. Sums amounting to upward of $200 million have been invested by Government and industry in this country in the development and installation of these common system facilities, both ground and air. Concurrently, facilities of the same type have, on the urging of our State Department, been adopted as a worldwide standard and installed in many foreign countries. I am reliably informed that the military participated and concurred in the decision in 1948 to adopt VOR/DME as the "common system" short-range air navigation facility.

However, since that time, the Department of Defense is reported to have been busily developing in secret another air navigational aid, known as TACAN, which it says meets some of the military requirements that the existing VOR/DME system does not. This week, American Aviation Daily stated that the military's TACAN procurement program involved up to $325 million in production commitments alone. No information appears to be available as to what additional sums have been expended or what may yet be required in experimentation and development. The problem of whether to scrap the already developed and installed VOR/DME system and replace it with TACAN on the urging of the military, I understand has become of real concern to the executive branch since 1952. It has been argued and debated in the Air Navigation Development Board and finally proposed that TACAN, subject to a few further investigations and tests, should eventually replace the VOR/DME system.

Like many other Americans I have ridden thousands of miles on the civil airways of this Nation. I have talked to the operators of the scheduled airlines, executive aircraft owners, private pilots, and scheduled airline pilots, and not one of these men has been in any way critical of the safety and efficiency of the existing VOR/DME system. All seem agreed that for safe, efficient, and reliable air transportation, the common system now existing has been doing and continues to do the necessary job. At the same time—and this is one of my major concerns—the military proponents of TACAN clearly indicate that further development of TACAN is necessary before it could be put into operation and provide the same degree of safety, efficiency, and reliability for air transportation as the existing common system. Nevertheless, the proposal at the present time is to discontinue a major portion of the VOR/DME system on July 1, 1955 and to anticipate the complete discard of the present VOR/DME system by 1965 or before.

I understand that the TACAN system of navigation admittedly requires further development at great and substantial costs, and the fact that we must discard some hundreds of millions of dollars' worth of proven equipment of the common system now in existence and in operation causes me great alarm.

I am and always have been vitally concerned with the security and defense of the United States, as are all the Members of the Congress. The views of the Department of Defense on such vital matters as defense and security are not to be lightly disregarded. Consequently I want to make it clear that I have no preconceived notion as to which side of this controversy is right and which is wrong. I am, however, convinced that the seriousness of the matter, with its implications to the safety, efficiency, and reliability of the aviation industry and to the defense and security of our country, coupled with the magnitude of the expenditures involved, requires serious study and consideration. The decision to have a common system of air navigation for both civil and military purposes was made upon the recommendation of a body of Congress.

The committees of this Congress and the individual Members of Congress have followed through on that recommendation. We have provided millions and millions of dollars to develop a safety system. We have used our influence to have other countries adopt the system. When we adopted that safety system we requested private airplane owners, scheduled airlines, and others, to so equip their planes as to meet the requirements of the common system. It has worked pretty well, so far as I know.

If a better system is available, perhaps the time has come when we should scrap hundreds of millions of dollars invested by the United States Government, by other governments at our request, by private aircraft owners, by scheduled airlines, and by other persons; but before we scrap a usable system I want to make sure the new system will be one that will be for the benefit and the safety of the air-traveling public.

Make no mistake. No one can laugh this question off and say there is no complaint, because nothing produces more serious repercussions than airplane accidents with large death tolls. When an accident occurs a great hue and cry goes up from the people.

The system of navigation which we adopted and which we have been following is the key to the safety of the air-traveling public. It is the key to the safety of our military operations. If the time has come when we are ready to scrap several hundred million dollars of investment by the Government, and by private persons, and we are sure we have a better system to put into effect, that is one thing. It is another thing to scrap the huge expenditures which have gone into the present system without being sure that there is a better one.

As I have said, much of the information on the subject is under the cloak of classified information, and I have purposely avoided disclosing such information; but it has been reliably reported, from one source, that we have spent on the present system more than $325 million, and other figures run higher than that.

The decision to have a permanent system of air navigation for both civil and military purposes was made upon the recommendation of a body of Congress. Therefore, because of the seriousness of the problem and because of recurrent rumors of possible irregularities which I have heard and which many of my colleagues have heard in the city of Washington or around the country if they have listened; because of the traditional concern of Congress in this matter; because all these years, a part of the time as chairman of the Committee on Appropriations, I have taken the leadership in appropriating money for air-navigation facilities; because my colleagues in the committee have followed those recommendations, and my colleagues in the Senate and in the House have followed such recommendations with action, and because of their responsibility and their earnest interest in the matter, I am submitting a concurrent resolution calling for the appointment of a joint committee of both Houses of Congress to investigate the matter. As a rule, I am not too favorable to the establishment of joint committees, but I should like to point out that the reason for suggesting a joint committee in this instance, rather than a single committee, is that the original recommendations came as a result of action by a joint committee.

Thus, after thorough investigation and mature consideration of all facts and circumstances surrounding this matter, the Congress may itself be informed on the merits of this controversy, and may take whatever action it deems necessary or desirable.

I should like to emphasize that, like other Members of Congress who have given thought to this study, I have no preconceived notions. I know that so far we have been proceeding in good faith. Even if a new system of navigation is going to cost hundreds of millions of dollars more, and in spite of the fact that the present system has cost us hundreds of millions, if the new system is better and more efficient, then I shall certainly want to know about it, and I think the Congress will want to know. However, without having an investigation so that we will know the facts, I am not ready to scrap an existing system which involves the personal safety of the entire air-traveling public, which is successfully operating today, and which we have influenced other countries to put into effect, so there will be continuity in the safety of citizens of other nations and our own citizens.

Therefore, Mr. President, I send to the desk a Senate concurrent resolution calling for such an investigation.

The PRESIDENT pro tempore. The resolution will be received and appropriately referred.

The concurrent resolution (S. Con. Res. 16) was referred to the Committee on Interstate and Foreign Commerce, as follows:

Whereas the Government of the United States has long recognized that a single basic system of air navigation and traffic control, known as the common system, must be developed and installed in the United States which will satisfy the requirements of all users to the greatest extent feasible; and

Whereas the Congressional Aviation Policy Board of the 80th Congress and the Special Committee No. 31 of the Radio Technical Commission for Aeronautics recommended and the appropriate Government agencies adopted and installed a system of air navigation facilities for the common use of military and civil aircraft operating within the United States, such common system being currently implemented by very high frequency omni-directional range and distance measuring equipment air navigation facilities; and

Whereas it appears that by joint action of the Departments of Commerce and Defense in the Air Navigation Development Board it has recently been proposed to substitute a different air navigation facility in the common system; and

Whereas such proposal has been the subject of intense controversy and there is reason to believe that it may have been premature; and

Whereas the implementation of the proposal at this time would drastically affect all elements of aviation in the United States and abroad; and

Whereas all material and relevant facts relating to the present common system and changes proposed thereto should be explored by the Congress: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That there is hereby established a joint committee to be composed of 6 Members of the Senate (3 from the majority party and 3 from the minority party) to be appointed by the President of the Senate after consultation with the chairmen and ranking minority member of the Senate Committees on Appropriations, Interstate and Foreign Commerce, and Armed Services, and 6 Members of the House of Representatives (3 from the majority party and 3 from the minority party) to be appointed by the Speaker of the House of Representatives after consultation with the chairmen of the House Committees on Appropriations, Interstate and Foreign Commerce, and Armed Services.

SEC. 2. Vacancies in the membership of the joint committee shall not affect the power of the remaining members to execute the functions of the joint committee, and shall be filled in the same manner as in the case of the original seletcion. The joint committee shall select a chairman and a vice chairman from among its members. A quorum of the joint committee shall consist of six members, except that the joint committee may fix a lesser number as a quorum for the purpose of taking sworn testimony.

SEC. 3. It shall be the duty of the joint committee to—

(a) study thoroughly all aspects of the common system of air navigation in the United States and the use in that system of air navigation facilities; and

(b) transmit to the Congress a report containing comprehensive statements of its findings and conclusions and its recommendations for the development, installation, operation, and improvement of the common system of air navigation in the United States.

SEC. 4. The joint committee, or any duly authorized subcommittee thereof, is authorized to hold such hearings, to sit and act at such places and times, to require, by subpena or otherwise, the attendance of such witnesses and the production of such books, papers, and documents, to administer such oaths, to take such testimony, to procure such printing and binding, and to make such expenditures as it deems advisable. The cost of stenographic services to report hearings of the joint committee shall not be in excess of the amounts prescribed by law for reporting the hearings of standing committees of the Senate.

SEC. 5. The joint committee is empowered to appoint such experts, consultants, technicians, and clerical and stenographic assistants as it deems necessary and advisable. The joint committee is authorized to utilize the services, information, facilities, and personnel of the departments and establishments of the Government.

SEC. 6. The executive branch of the Government is hereby requested to postpone any action to implement any decision for the use of an air navigation facility in lieu of the very high frequency omni-directional range and distance measuring equipment air navigation facilities in the common system until the joint committee completes its study and reports thereon to the Congress and the Congress has acted upon such report.

SEC. 7. The expenses of the joint committee, which shall not exceed $125,000, shall be paid one-half from the contingent fund of the Senate and one-half from the contingent fund of the House of Representatives upon vouchers signed by the chairman. Disbursements to pay such expenses shall be made by the Secretary of the Senate out of the contingent fund of the Senate, such contingent fund to be reimbursed from the contingent fund of the House of Representatives in the amount of one-half of the disbursements so made.

SEC. 8. The joint committee shall make its report to the Senate and the House of Representatives during the Eighty-fourth Congress. Upon the submission of such report, the joint committee shall cease to exist and all authority conferred by this resolution shall terminate.

REPUDIATION OF YALTA AGREEMENT

Mr. McCARTHY. Mr. President, I desire to read into the RECORD a resolution which I shall submit, but which I do not intend to discuss today. I shall discuss it next Tuesday or Wednesday, depending upon which day the Senate may be in session. The resolution reads as follows:

Whereas the 1952 Republican platform, adopted July 10, 1952, declared that "the Government of the United States, under Republican leadership, will repudiate all commitments contained in secret understandings such as those of Yalta which aid Communist enslavements"; and

Whereas the President in his address to the Congress on February 2, 1953, declared that the United States will never "acquiesce in the enslavement of any people in order to purchase fancied gain for ourselves" and that "this Government recognizes no kind of commitment contained in secret understandings of the past with foreign governments which permit this kind of enslavement"; and

Whereas the Yalta agreement has not as yet been repudiated: Therefore be it

Resolved, That it is the sense of the Senate that the President should, and he is hereby requested to, take such action as may be necessary to repudiate the Yalta agreement and to relieve the United States of all commitments undertaken by it in such agreement.

The PRESIDENT pro tempore. The resolution will be received and appropriately referred.

The resolution (S. Res. 75) was received and referred to the Committee on Foreign Relations.

DISAPPROVAL OF SALE OF RUBBER-PRODUCING FACILITIES

Mr. MORSE submitted the following resolution (S. Res. 76), which was referred to the Committee on Banking and Currency:

Resolved, That the Senate does not favor sale of the facilities as recommended in the report of the Rubber Producing Facilities Disposal Commission.

TAX RATE EXTENSION ACT OF 1955—AMENDMENTS

Mr. LANGER submitted amendments, intended to be proposed by him, to the bill (H. R. 4259) to provide a 1-year extension of the existing corporate normal-tax rate and of certain existing excise-tax rates, and to provide a $20 credit against the individual income tax for each personal exemption, which were ordered to lie on the table, and to be printed.

ADDRESSES, EDITORIALS, ARTICLES, ETC., PRINTED IN THE RECORD

On request, and by unanimous consent, addresses, editorials, articles, etc., were ordered to be printed in the RECORD, as follows:

By Mr. WILEY:

Article by him entitled "America's Future," dealing with the military reserves of the United States, published in the February issue of the Reserve Officer magazine.

By Mr. YOUNG:

Address with reference to the Rural Electrification Administration delivered by Representative GROSS, of Iowa.

NOTICE OF HEARINGS ON SUNDRY NOMINATIONS BY COMMITTEE ON FOREIGN RELATIONS

The PRESIDENT pro tempore. As a Senator and chairman of the Committee on Foreign Relations, the Chair desires to say that the Senate received today the nomination of former Senator Homer Ferguson, of Michigan, to be Ambassador of the United States to the Republic of the Philippines, vice Raymond Ames Spruance, resigned. Notice is hereby given that this nomination will be considered by the Committee on Foreign Relations at the expiration of 6 days, in accordance with the committee rule. Also received was a list of 67 persons for appointments as Foreign Service officers of various classes, as well as consular and/or diplomatic designations for career and reserve officers. The list appears elsewhere in the proceedings of today. These nominations will be considered by the Committee on Foreign Relations at the expiration of 6 days, in accordance with the committee rule.

NOTICE CONCERNING CERTAIN NOMINATIONS BEFORE COMMITTEE ON THE JUDICIARY

Mr. KILGORE. Mr. President, the following nominations have been referred to and are now pending before the Committee on the Judiciary:

Gerald R. Corbett, of Hawaii, to be sixth judge of the first circuit, Circuit Courts, Territory of Hawaii.

James F. Brophy, of Georgia, to be United States marshal for the southern district of Georgia, vice Joseph H. Young, term expired.

Notice is hereby given to all persons interested in these nominations to file with the committee on or before Friday, March 18, 1955, any representations or objections in writing they may wish to present concerning the above nominations, with a further statement whether it is their intention to appear at any hearings which may be scheduled.

THE 1956 WISCONSIN SENATORIAL CAMPAIGN

Mr. WILEY. Mr. President, I ask unanimous consent to have printed at this point in the body of the RECORD, a statement which I have prepared on the subject of the 1956 election campaigns.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR WILEY

During my recent speaking trip throughout Wisconsin, I was asked on many occasions about the 1956 presidential, senatorial, congressional, and State elections.

I stated uniformly that my task in Washington is to perform the legislative business of the people of Wisconsin. Necessarily, I regard this as a full-time job. So I do not feel that a lot of idle speculation as to campaigns to come should dissipate the time of a busy legislator who has a job at hand to accomplish.

At the same time, I did express a few observations, and I am pleased to supplement them now. They are as follows:

IKE THE BEST, STRONGEST CANDIDATE

1. The best and strongest Republican candidate for President of the United States, to be chosen at the 1956 San Francisco convention is, of course, Dwight D. Eisenhower.

Our great Chief Executive has proven his abilities as a leader in peace as well as in war.

He has helped assure for our country its peak historic prosperity in peacetime.

His presence in the White House is in itself a major insurance policy, so to speak against world war. International communism respects him, respects his strength and firmness.

Now, as the President himself has said, he is not indispensable. No man is indispensable in the American system. One does not have to prove he is 100 percent for Ike by contending that he is indispensable. He, himself, has pointed out that there are many fine Republican leaders.

But Dwight D. Eisenhower is still the best Republican leader, the strongest Republican leader, the one whom we want and should have to lead our party to victory once more in 1956.

NIXON TOPS FOR NO. 2 SPOT

2. The best and likeliest choice for Vice President of the United States in November 1956 is RICHARD NIXON.

He has done an outstanding job in the second highest office in the land. Although a young man, he has proven his maturity, judgment, and leadership.

He has been a faithful captain and teammate of the Eisenhower administration. He has been subjected to many unfair attacks, but has taken them uncomplainingly.

He has proven a great credit to our Nation in its dealings with foreign lands.

He and his charming wife, Pat, like Mamie and Ike Eisenhower, are a wonderful, typically American couple who hold warm spots in the personal affections of the American people.

VOTERS WILL BE SELECTIVE

3. As to the other candidates for Federal, State, and local offices on the Republican ticket, they are basically going to have to paddle their own canoes.

None of them should expect to coast into office, behind the high wave of the Republican candidates for President and Vice President.

It is a fact that President Eisenhower no doubt will generate a great number of Republican and independent votes. But the voters proved in November 1954 that they are highly selective. A great many of them are not going to vote a straight Republican ticket just because they like President Eisenhower.

There will be many millions of faithful Republicans who will indeed vote straight GOP. However, there will be considerable numbers of independents who will prefer to vote for President Eisenhower and Vice President Nixon, but to cross parties when it comes to other places on the ticket.

UPHILL FIGHT IN SENATE AND HOUSE

4. The GOP can regain the Senate in 1956, but as our industrious campaign-committee chairman, Senator BARRY GOLDWATER, has well said, it will be an uphill fight, because most of the current Republican seats are in marginal States.

In the House, we have a better chance for recapturing control; but in both Chambers we have got to offer the strongest possible candidates who will stand on their own feet and yet be loyal teammates of the President.

WISCONSIN WANTS FORWARD-LOOKING CANDIDATES

5. I am not going to attempt to offer detached predictions on the specific senatorial race in my own State in 1956.

That will take care of itself in time to come. The only major point I should like to state is this:

The candidate, whoever he may be, who will be chosen by the Wisconsin electorate in the GOP primary and in the general election of 1956, must be a forward-looking individual who represents the dynamic political philosophy of Dwight D. Eisenhower.

The people of Wisconsin, like the people of our other States, want Eisenhower and they want Eisenhower policies.

They do not want a 19th-century-minded individual to try to lead them in the 20th century atomic age.

They want active middle-of-the-road leadership which avoids either the reactionary extreme right or the Socialist extreme left.

They want a candidate who recognizes that the Federal Government has very substantial responsibilities in our complex industrial society, but a candidate who knows there are definite limits on Uncle Sam's Treasury and there should be limits on the Federal Government's power.

On the foreign-policy issue the people of Wisconsin will want a candidate who supports President Eisenhower's strong leadership in the international struggle against communism. They will not accept some nearsighted isolationist who believes in abandoning the rest of the world to communism by default, someone who believes in sticking our head in the ground like a scared ostrich.

WISCONSIN WILL REMAIN UNBOSSED

The people of Wisconsin will want a Republican senatorial candidate who represents all of them—from the grassroots up.

Wisconsin is unbossed and it will remain unbossed.

I have spoken to and heard from numerous fine statewide, district, county, and city Republican leaders and workers. These Republican leaders and workers, high officials, as well as rank and filers, want an Eisenhower man—a man of the people. They want a man who will work as a teammate with the party, yet one capable of enlisting the support of many independent voters as well.

HEAL PARTY DIFFERENCES

Admittedly, there are differences within the Republican Party, but none so deep or wide that they cannot be healed by men of good will who think of the Nation first—who think of loyalty to the President and to the party rather than holding some narrow extremist prejudices.

I have had fine contacts along this line with our national committeewoman, Mrs. Town, and with our State chairman, Bob Pierce.

They and I know that we have a big enough job on our hands without waging war in our own ranks, but we have got to unite on the basis of supporting President Eisenhower with votes and with Eisenhower candidates.

WISCONSIN WATCHED BY NATION

The eyes of countless voters in 47 other States will be on Wisconsin in 1956.

Let us of Wisconsin be worthy of the occasion. Let us rise to it and rise to be No. 1 in backing our President.

We may not agree with him on every last issue; he doesn't, of course, ask for that, but he does have a right to expect a broad basis of support on the main line and direction of his fine policies.

This, then, must be the theme for GOP victory in 1956: Eisenhower candidates and an Eisenhower program and Eisenhower spirit.

DUST STORMS IN NEBRASKA AND OTHER STATES

Mr. ALLOTT. Mr. President, there appears in the Washington Post and Times Herald today an item entitled "Forty Mile Winds Whip Dust Across Plains." The item reads as follows:

OKLAHOMA CITY, March 10.—The first general dust storm of the year hit Southwestern States today with 40-mile-an-hour winds whipping the plains left barren by drought.

A vast cloud of choking dirt turned the sky a chocolate gray in some sections, a dirty orange in others. It spread from southern Nebraska through parts of Colorado, Kansas, Oklahoma, New Mexico, and Texas.

Visibility dropped to zero at Imperial, Nebr., at midafternoon and at Akron, Colo., weathermen said mud-covered hail fell as dust reduced visibility to 300 feet.

Center of the blow area was in the Oklahoma and Texas Panhandle, northeastern New Mexico, southwestern Kansas, and southeastern Colorado.

J. W. Hamilton, chief forecaster here, said strong winds aloft will carry some of the dust eastward possibly as far as Kentucky and Tennessee.

I commend this article to the attention of my colleagues and present it in support of Senate bill 1319 which I introduced last week and which proposes to release certain funds from the unexpended balances in the emergency control fund.

ORDER FOR RECESS TO MONDAY

Mr. JOHNSON of Texas. Mr. President, I ask unanimous consent that at the conclusion of today's business the Senate stand in recess until next Monday at 12 o'clock noon.

The PRESIDENT pro tempore. Without objection, it is so ordered.

MEMORIAL TO LINCOLN'S TEACHER IN SOUTH DAKOTA

Mr. CASE of South Dakota. Mr. President, few Americans know the story of Mentor Graham, the man who was teacher to Abraham Lincoln. Like, I daresay, a majority of other citizens, I have been under the impression that the railsplitter President got his only formal education in a few short months while only a boy and that thereafter he extended his knowledge solely by his own efforts.

Another chapter in Lincoln's life, however, has come to my attention through reading an article by Harold S. Milner, of the Associated Press, which appeared in the February 10, 1955, issue of the Huronite and Daily Plainsman, of Huron, S. Dak.

It is the story of Mentor Graham, born in Kentucky, in whose Illinois home Lincoln lived and studied with Ann Rutledge, and whose son, Harry Lincoln Graham, established a home in Blunt, S. Dak., where Graham lived for a year before passing away in 1885.

Great credit is due our State historian, Will G. Robinson, and the members of the South Dakota Historical Society for restoring the last home of Mentor Graham, the man who taught Lincoln. It will serve as a memorial to him and his contribution to the clarity of expression that marks the immortal speeches of Abraham Lincoln.

Mr. President, I ask permission to append Mr. Milner's story to these remarks.

There being no objection, the story was ordered to be printed in the RECORD, as follows:

A MEMORIAL AT BLUNT—LINCOLN'S GRAMMAR TEACHER SPENT HIS LAST YEAR IN SOUTH DAKOTA

(By Harold S. Milner)

BLUNT.—You're wrong, if you think Abraham Lincoln got his education by plopping in front of a fireplace with a borrowed book. He had a teacher.

There's a memorial here to Mentor Graham, the man who probably had much to do in shaping the destiny of Lincoln, the Civil War President.

The house where Graham died is far removed from his associations with Lincoln. It was saved from being scrapped and the land sold for tax deed 8 years ago by a group of members of the South Dakota Historical Society.

BORN NEAR PUPIL

Lincoln's teacher was born in the northwest corner of Green County, Ky., close to the birthplace of the Great Emancipator. Like Lincoln, Graham had a penchant for books. Both were born to lowly circumstances.

Graham was fortunate in that for several years, starting when he was 10, he lived with a doctor uncle, who had broad knowledge for those days and had a store of books.

He rode behind the doctor as he made his horseback rounds, and school for Mentor was a continuous affair at the home and on the horse. The story of his life is told in the book, Mentor Graham: The Man Who Taught Lincoln. The biography was written by Lunigunde Duncan and D. F. Nichols.

Although they were born in northern Kentucky, the paths of Lincoln and Graham never crossed until 1829 when they were both living at New Salem, Ill. It was through an adversity.

DRIFTING STOPPED

Lincoln at that time, according to his biographers, still called himself Driftwood.

The teacher and pupil worked together in 1831 when Graham was instrumental in getting Lincoln drafted as the clerk of an election.

Something was holding the self-styled drifter in New Salem. It developed that something was Ann Rutledge, daughter of the miller and tavern keeper.

Miss Rutledge was studying with Mentor Graham for entrance into an academy. Lincoln also was studying. Lincoln lived at the Graham home for 6 months starting in February 1833. There the two young people met and studied together.

Lincoln at one time wanted to give up further study. It was Mentor Graham who argued that a man, if he was to pursue public life, must have a perfect knowledge of grammar.

Thereafter Lincoln studied grammar under the tutelage of Graham. He recited his lessons in a fence corner or other place where the pupil and master might meet.

Graham as a teacher was famous for his emphasis on correct word usage, succinctness of speech and writing. There is little doubt that the effective and terse style of Lincoln, best exemplified by his Gettysburg address, found its inception in the teachings of Graham.

Graham named his last of six children, Harry Lincoln, after his most famous pupil in 1842, although the future President then was an unknown.

INVITED TO PLATFORM

However, at his inauguration, Lincoln spied Graham in the crowd and asked him to sit on the platform with him.

Harry Lincoln Graham purchased property in Blunt, S. Dak., in November 1884, and brought his father to live with him. Mentor Graham died there less than a year later at 85.

On the wall still hangs a framed copy of Lincoln's Gettysburg Address, something Mentor Graham always displayed in his home.

Graham was buried in a small graveyard near Blunt but later relatives moved the body to Farmers Point, Ill.

Blunt was a thriving community at the end of the Northwestern Railroad before it was extended 22 miles southwest to Pierre, the present South Dakota capital.

Blunt doesn't have even a weekly paper now, but at that time its daily newspaper carried a brief story on Graham's death, including:

"Abraham Lincoln and Governor Yates were among his pupils."

The home where he died is being restored as closely as possible to the way it was in 1885 as a memorial to Graham.

MISSISSIPPI VOCATIONAL PROGRAM

Mr. STENNIS. Mr. President, I ask unanimous consent to have printed in the RECORD excerpts from the February issue of the American Vocational Journal. This particular issue of the Journal saluted the outstanding work that has been done by the Mississippi vocational program. The vocational education type of teaching and training has made important contributions to the growth and prosperity of our Nation, and I am particularly proud of the steady progress that has been made in this program in Mississippi.

The program in Mississippi has become a symbol of real progress in converting scientific and technical advances into practical and appropriate know-how. Mississippi and other States of the Union are becoming increasingly concerned with what measures can be taken to improve agriculture, industry, business, and public service. I strongly feel that an adequate and farsighted vocational education program offers a challenge for opening new avenues of opportunity and prosperity.

Congress recognized the importance of this program last year when it increased appropriations by $5 million. I had visualized this as a steppingstone in terms of building and expanded program, and I hope that consideration will be given again this year to stepping up the funds made available for this important program.

There being no objection, the excerpts were ordered to be printed in the RECORD, as follows:

THE AMERICAN VOCATIONAL JOURNAL SALUTES MISSISSIPPI AND ITS INTEGRAL CONSTRUCTIVE PROGRAM OF VOCATIONAL AND PRACTICAL ARTS EDUCATION

The Mississippi Legislature in 1910 enacted laws providing for the establishment of a system of county agriculture high schools. These schools were to provide in the curriculum for the teaching of both agriculture and home science. The law also provided that students in these schools would work a given number of hours a week on the farm and in the school facilities as a means of gaining practical experience to supplement their classroom instruction in agriculture and home science.

With the enactment of the Smith-Hughes law in 1917 the State Board for Vocational Education in Mississippi was established and the county agriculture high schools became the first schools to be approved under the provisions of the Smith-Hughes Act; that was 38 years ago. In the 38th year in vocational education in Mississippi there is a total of 497 public schools offering training in some phase of vocational education. Much effort was spent in the promotion and development of vocational education in Mississippi but in recent years the problem has been one of approving situations in which the greatest good would be accomplished within available funds.

Mississippi's representation in Congress has worked cooperatively with other leaders in the promotion and development of vocational education. Our own Congressman Russell Ellzey was coauthor of the George-Ellzey Act, which was one of the supplemental supporting acts for vocational education.

Recognition is given to the importance of vocational education through accrediting agencies; and schools now accredited by the Mississippi Accrediting Association must provide vocational education to meet the needs of their students.

Since 1917 there has been enrolled in the public schools in Mississippi 793,090 boys and girls who have received instruction in some field of vocational service and during this same period 634,795 adults have received vocational training that would assist them with the problems of the farm, home, and industry. This represents a grand total of 1,426,885 years of instruction in vocational services or units of instruction for adult people.

Vocational education has made its contribution in the economic and social welfare of the people of Mississippi and, as an integral part of the public schools, offers opportunity for further development in the years ahead.

A review of the several divisions will show the development in each of the services.

Vocational education in agriculture had its beginning in Mississippi under the Smith-Hughes law in 1918. Thirty vocational agriculture departments were established in the State that year with $16,107.79 Federal funds plus a share of the $1,450 appropriated by the State legislature for vocational education.

Today the vocational agriculture departments total 378 and more than $1,417,848 are expended on the Federal, State, and local levels in reaching 39,884 students enrolled in agricultural classes.

Agriculture in Mississippi varies from the gulf coast to the hills of north Mississippi and the vast rich delta bordered on the west by the Mississippi, but everywhere cotton is grown. Cotton is still king in Mississippi; but forest trees, the State's new crop, is fast cutting down the lead of cotton as the top money crop. Emphasis on this phase of the farming program has been increased through the employment of a forester to work directly with the vocational agriculture teachers. Cattle and dairy farming are steadily looming into the picture and because of the climate which is favorable to pastures almost the year around, this phase of Mississippi agriculture is expected to increase.

In order to keep the agriculture teachers up to date in scientific farming, subject matter is streamlined by a specialist at Mississippi State College, and sent directly to the teachers. In-service training, field tours, demonstrations, and workshops are other methods of keeping the teachers posted.

Farming in all sections of Mississippi is becoming more and more mechanized with all types of farm equipment. The mule as a source of farm power is swiftly being replaced by the tractor. In a 12-year span (1939–51), the number of tractors at work on farms increased 32,000. Many in-school vocational agriculture boys know little about horse-drawn farm equipment; and education in care, maintenance, and adjustment of farm machinery is of utmost importance to both in-school vocational agriculture boys and adult farmers.

Seeing the need for more specialized training in this area for the adult farmer classes, many schools, with the support of the State vocational agriculture department, have employed skilled mechanics to teach adult farmer classes; many schools, machinery. Group instruction is followed up by individual instruction on the farm.

The steady increase in enrollment in homemaking classes, the continuous requests for additional departments and teachers, and the need for extended terms of employment of teachers bear evidence to the effectiveness of the vocational homemaking program in Mississippi since its beginning in 1920.

The Future Homemakers of America and New Homemakers of America organizations, with their numerous activities, are an integral part of the homemaking program in Mississippi. The 320 chapters of FHA have a membership of approximately 13,000 and the 129 chapters of NHA have a membership of approximately 7,000.

Teacher-training staffs work very closely with the State staff to build a functional program. Short, intensive courses are designed and offered to meet special needs of teachers on the job.

Industrial arts falls in the category of general education, but perhaps no other one general-education subject makes a greater contribution to the student by way of preparation for more specific types of training they may receive through vocational education. The program is yet in its infancy, but is definitely in process of growth and development.

In keeping with the concept that vocational education is an integral part of the total program of public education, it is recognized by many that local public schools are responsible for all training of this type for the community. Whether for the in-school student, out-of-school youth, or the employed adults, training should be available to those who need it and can profit therefrom.

Industrialization of our State is progressing at a rapid pace. Of the slightly more than 2 million people who reside within our boundaries, approximately 100,000 are employed in industrial pursuits. Since World War II, a total of 241 new industries have taken advantage of our market outlets, a generous supply of willing labor, a favorable climate, and a considerable resource of raw materials.

Approximately 10,000 individuals received preparatory and trade-extension training during the past fiscal year. Partly because of the problem of limited finances, day-trade offerings developed slowly. To overcome this, Mississippi and several other Southern States, working jointly, devised the part-time cooperative plan of training now known as the diversified occupations, or the DO program. This enabled students in even small communities to receive specialized training for a variety of occupations. In a recent year, training for 74 different occupations was given to some 800 high-school students.

Following preparatory training, graduates are awarded advanced standing on their apprenticeship. Typical of placement under this arrangement, those completing high school who have had at least 1 year of specialized vocational training have consequently been employed by local industry, given advanced standing on apprenticeship, and paid a corresponding wage.

Distributive education has become a vital part of the program of vocational education in Mississippi. The first educational effort in this field was with evening classes for employed distributive workers, and immediately following this beginning, the part-time cooperative program was developed for the in-school group of youths who were to become employees in distribution occupations.

As Mississippi has grown industrially the need for distributive education has also increased. The program grew in general acceptance by school administrators, and by leaders in the field of distribution. At one time, approximately 5,000 people were reached within a year. With decreased appropriation, however, there was necessarily some retrenchment in the program. Every effort is being made in Mississippi to promote a sound program in the field of distribution that will merit continued support from the national, State, and local levels.

Mississippi's changing economy, along with developments in school philosophy, has caused administrators to recognize the need to organize and extend vocational guidance services. Some schools in the State were already moving in this direction when the George-Barden Act was passed. Now several of them have "pilot" guidance programs which are financed through Federal, State, and local funds. A new State law provides that a cumulative record will be kept on every child, grades 1-12.

Almost every high school in the State has a faculty member with some professional guidance training. Forty-two counselors are now devoting at least half time to guidance, while over a hundred high schools have a faculty member with some time scheduled for counseling. Programs are being developed as organized guidance services based on student needs.

High standards for counselor certification have been established and graduate schools in the teacher-training institutions are preparing counselors with the necessary professional training. An especially effective inservice training program for local faculties is being provided by approved counselor trainers in several cooperating schools over the State.

WHITE HOUSE CONFERENCE ON EDUCATION

Mr. GOLDWATER. Mr. President, I ask unanimous consent that a statement which I have prepared concerning the President's White House Conference on Education be printed in the body of the RECORD.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT BY SENATOR GOLDWATER

Education in a free society is vital to our youth and to the future of our Nation as well as the free world. It is therefore only proper that education should be the responsibility of all our citizens, not just educators alone. Now this in no way reflects adversely on the efforts of educators. I believe that on the whole they have done a good job in the face of tremendous difficulties and a certain degree of public apathy. But it is in this area of citizen responsibility that I would like to call attention to President Eisenhower's plans for dealing with the vast complex of educational problems throughout the Nation.

The President's White House Conference on Education is scheduled for November 28–December 1, 1955. It seems to me that this historical program, established by the 83d Congress in response to President Eisenhower's appeal for a national study of the problems of education, deserves our attention. The President, himself, has referred to the program as unparalleled in history.

In brief, the President's program calls for a series of State conferences on education to culminate in a national conference in Washington November 28–December 1, 1955. President Eisenhower, in a letter to the heads of the 48 States and the Territories inviting their cooperation, described the effort as the most thorough, widespread, and concerted study that the American people have ever made of their educational problems.

To my knowledge, it is the first time in the educational history of this Nation that a massive national study of our educational ills has ever been initiated by a President of the United States. The effort deserves the attention of every Member of Congress.

Public Law 530, which set up the program, stipulates that it be "broadly representative of educators and other interested citizens from all parts of the Nation * * * to consider and report to the President on the significant and pressing problems in the field of education." The President has appointed a 33-member Committee for the White House Conference on Education under the chairmanship of Neil H. McElroy, a distinguished citizen of Cincinnati, Ohio, and president of the Procter & Gamble Co.

The Presidential committee includes leaders from industry, business, publishing, radio and television, agriculture, labor, education, and religion. President Eisenhower has placed the dignity and prestige of his office behind the effort, not only in recommending the establishment of the conference program, but in his willingness to serve as honorary chairman. Secretary of Health, Education, and Welfare, Mrs. Oveta Culp Hobby, and United States Commissioner of Education, S. M. Brownell, are serving as honorary vice chairmen. The distinguished list of citizens on the committee is as follows:

Neil H. McElroy, chairman, Cincinnati, Ohio, president, Procter & Gamble Co.

Finis E. Engleman, vice chairman, Hartford, Conn., State commissioner of education.

Mildred C. Ahlgren (Mrs. Oscar A.), Whiting, Ind., past president, General Federation of Women's Clubs.

Ethel G. Brown (Mrs. Rollin), Los Angeles, Calif., first vice president, National Congress of Parents and Teachers.

Ralph J. Bunche, Kew Gardens, N. Y., under secretary, United Nations.

John S. Burke, New York, N. Y., president, B. Altman & Co.

John Cowles, Minneapolis, Minn., president, Minneapolis Star and Tribune.

John A. Hannah, East Lansing, Mich., president, Michigan State College.

James W. Hargrove, Shreveport, La., vice president, Texas Eastern Gas Transmission Co.

Albert J. Hayes, Silver Spring, Md., president, International Association of Machinists.

Margaret Hickey, St. Louis, Mo., editor, public affairs department, Ladies' Home Journal.

Henry H. Hill, Nashville, Tenn., president, George Peabody College for Teachers.

Mildred M. Horton (Mrs. Douglas), New York, N. Y., past president, Wellesley College.

James R. Killian, Jr., Cambridge, Mass., president, Massachusetts Institute of Technology.

Allan B. Kline, Vinton, Iowa, president, American Farm Bureau Federation.

W. Preston Lane, Jr., Hagerstown, Md., ex-governor, Maryland.

Roy E. Larsen, Fairfield, Conn., president and director, Time, Inc.; chairman, National Citizens Commission for the Public Schools.

Thomas Lazzio, Paterson, N. J., president, Local 300, UAW-CIO.

Joseph C. McLain, Mamaroneck, N. Y., principal, Mamaroneck High School.

William E. McManus, Washington, D. C., assistant director, department of education, National Catholic Welfare Conference.

Lorimer D. Milton, Atlanta, Ga., president, Citizens Trust Co.

Don G. Mitchell, Summit, N. J., chairman of board, Sylvania Electric Products, Inc.

Frank C. Moore, Buffalo, N. Y., president, Government Affairs Foundation, Inc.

Herschel D. Newsom, Takoma Park, Md., master, National Grange.

William S. Paley, Manhasset, N. Y., chairman of board, Columbia Broadcasting System, Inc.

James F. Redmond, New Orleans, La., superintendent of schools.

Martha Shull, Portland, Oreg., high-school teacher.

Frank H. Sparks, Crawfordsville, Ind., president, Wabash College.

Potter Stewart, Cincinnati, Ohio, judge, United States court of appeals.

Jesse G. Stratton, Clinton, Okla., president, National School Boards Association, Inc.

Harold W. Sweatt, Palm Beach, Fla., chairman of board, Minneapolis-Honeywell Regulator Co.

H. Grant Vest, Denver, Colo., State commissioner of education.

Mayme E. Williams (Mrs. Charles L.), Miami, Fla., teacher and president, National Congress of Colored Parents and Teachers.

The committee for the White House conference on education held its first organizational meeting in Washington last December 2. Since that time, in response to the President's appeal to the States and Territories for cooperation 50 out of 53 States and Territories scheduled to participate in the conference program have taken some official action in planning or holding State conferences. Forty-two States have appointed conference chairmen, 26 have scheduled conference dates, 6 already have held conferences, and 39 have applied for Federal funds under Public Law 530. The Congress appropriated more than $700,000 to help States defray costs of their conferences. The minimum any State may receive is $5,000, a sum arrived at on the basis of population.

Meanwhile the committee for the White House conference on education has drawn up tentative working plans for the national conference for an estimated attendance of some 2,000 participants. Of this number, 1,400 will be invited from the 48 States and Territories. The minimum number of invitations based on population slated to be issued to any one State is 10. The remainder will be drawn from representatives of national organizations which have cooperated with the program at the State and national level, Members of Congress with legislative responsibilities in education, foreign observers, and others selected by the Presidential committee. The educators and lay citizens will be broken down into panels of no more than 10 persons to a table. This procedure has been adopted to allow all participants a chance for full discussion.

The agenda for the conference will include six major subjects for discussion. They are: (1) What should our schools accomplish? (2) In what ways can we organize our school systems more efficiently and economically? (3) What are our school building needs? (4) How can we get good enough teachers—and keep them? (5) How can we finance our schools—build and operate them? (6) How can we obtain a continuing public interest in education?

The Presidential committee will be divided into subcommittees to discuss, study, and analyze each of these subjects. In addition, experts in each area will be hired as staff consultants. Three main phases of the conference program will be considered by the committee in its report to the President:

1. The committee's own studies.
2. The findings and reports of the State conferences.

3. Results of the White House Conference November 28 to December 1.

I think this is an appropriate place to add that President Eisenhower's $7 billion emergency school construction program does not conflict in any way with the White House Conference. The President himself has said so, and Mrs. Hobby has indicated that the two programs mesh. The problem of financing schools is only one of the six major subjects scheduled for discussion at the national conference.

Mr. President, under leave to extend my remarks, I would like to have inserted in the RECORD a number of excerpts from various magazines and other publications which have indicated an interest in the goals of the White House Conference on education. The New York Times editorial is especially significant. Some of these quotations are from periodicals published by national organizations which have responded to President Eisenhower's appeal for widespread citizen participation in these State and national conferences. It is encouraging to note the measure of their acceptance of responsibility in the vital area of education.

Mrs. Newton P. Leonard, president of the National Congress of Parents and Teachers, in the February 1955 NCPT newsletter:

"The other contribution that you (PT members) can make is to guarantee a broad representation of parent-teacher leaders among the participants in the White House Conference on Education next November. It is my understanding that 70 percent of the delegates to this conference will be selected by the governors of the various States. It would seem, therefore, that the best way to guarantee adequate PTA representation in Washington next November would be to insure broad and competent representation at the State conferences and on any State committees that are set up to plan for the final conference. If your State leaders can make a real contribution at the State level, surely some of these participants will be named delegates to the national conference.

"Who are the parent-teacher leaders in your congress who are best fitted to handle questions in the areas to be discussed? Do what you can to see that they are included in State conference plans and brought to the attention of your governor as possible delegates to the White House Conference on Education at the end of the year."

Gould Lincoln in the Washington Evening Star, February 2, 1955:

"The whole question of what to do about the school shortage, which includes a shortage of teachers, is now in the process of study by committees in every State, as provided for by Congress during its last session. These studies are preliminary to a White House Conference on Education next fall, when it is hoped that a comprehensive and long-range program may be worked out."

Douglas Larsen in the Dictaphone Education Forum:

"Educators here are well pleased with the two men (Neil H. McElroy, Clint Pace) elected to take over the key jobs of directing the White House Conference on Education to be held next year."

Same column, quoting Mrs. Hobby: "'I share the President's conviction that these conferences can be tremendously helpful in solving the grave and complex educational problems which face Americans across our land.'"

Commissioner S. M. Brownell quoted in the Education Summary:

"'The State conferences, to be followed by a White House Conference on Education in 1955, will stimulate the greatest citizen-study and citizen-action efforts in behalf of the education of the country's children we have ever made.'"

American School Board Journal, February 1955:

"Important steps have been taken in recent months to bring closer to realization the hope President Eisenhower expressed in his second state of the Union message that 'a conference on education will be held in each State, culminating in a national conference' to appraise pressing educational problems."

John H. Lloyd, managing editor, School Life:

"The President's call in his 1954 state of the Union message for State conferences on education's pressing problems is being answered. By the end of 1955 all States will probably have held such conferences to assess the critical problems of the schools and colleges. Their reports to the White House Conference on Education will doubtless represent the greatest inventory of educational problems and progress ever made in the United States."

Education Notes, American Association of University Women, general director's letter:

"The White House Conference, 1955 * * * an opportunity for the States to bring their unsolved problems to the attention of the Federal Government and the Nation * * * and to work out further means by which the American people can jointly bring a halt to the ever-mounting crises in education."

News and Cues, Chamber of Commerce of the United States:

"Reports from these State conferences on school conditions will be the basis of a White House Conference on Education to be held not later than November 1955.

"We urge all committees on education and businessmen everywhere to 'put first things first' and contribute time, thought and energy to these State education conferences and to the solution of their own school problems. * * * Business leaders everywhere have a stake in and a responsibility for the validity of the report which their State sends to the White House—and for the State and local action found necessary to maintain good schools."

Benjamin Fine in the New York Times, December 12, 1954—Education in Review:

"If the local communities and States cooperate, the Washington sessions (of the White House Conference) will provide this Nation with an extremely valuable opportunity to broaden the basis of understanding of the educational system."

Journal of Teacher Education:

"It certainly would be a wholesome thing if citizens in every State had the opportunity to face up to the enormous problems of the schools and to decide what they want to do about them."

Journal of the American Association of University Women:

"We in the AAUW who have long been concerned with the ever-increasing problems confronting education in our several States will surely welcome the President's invitation to enroll us all in a united nationwide effort to examine our educational problems, assess our local resources for meeting the needs, and together determine the role, if any, of the Federal Government in helping the States to meet their educational obligations."

Engineering and Scientific Manpower Newsletter, December 15, 1954:

"These conferences present an excellent opportunity for those interested in education problems and the needs of our schools to make their views known in their own State."

The American Association of Colleges for Teacher Education Bulletin, October 29, 1954:

"In view of the importance which these conferences hold for future developments in education, the membership of the American Association of Colleges for Teacher Education should be alert to the plans being made on the State and National level. * * * The proposed State and National conferences will provide an excellent opportunity to bring the current problems facing teacher education and the schools of America to the attention of the Nation."

Aids for Council Leadership, National Council of Jewish Women, December 8, 1954:

"Teacher shortages, poor facilities, and overcrowding are among the many problems which drag down the level of education. These forthcoming State conferences and the White House Conference offer an excellent opportunity to bring these concerns before the attention of the country as a whole for serious study and action."

The School Executive, February 1955:

"At the recent annual meeting of the council (American Council on Education) a resolution was passed instructing the President to inform the State governors of the interest of council members in the conferences now being held preliminary to the White House meeting later this year."

Washington Report, November 5, 1954, Chamber of Commerce of the United States:

"All leaders, we believe, who put first things first will contribute time, thought, and energy to the State education conferences requested by the President and to the solution of the school problems there defined."

Citizens and Their Schools, National Citizens Commission for the Public Schools:

"The Nation will take one of the most comprehensive looks at the public schools in years in the wake of recently enacted congressional legislation.

"When the 83d Congress passed Public Law 530, it set in motion a $900,000 program which calls for a conference on education in every State and Territory, topped by a nationwide meeting—the White House Conference on Education."

Worth McClure, executive secretary, American Association of School Administrators, National Education Association, in the secretary's letter, February 2, 1955:

"Your secretary asks that you give continuing support to State and White House Conferences on Education * * * he thinks the conferences carry great promise. * * * He strongly recommends that our officers and their State associations of administrators should support the State conferences on education, should join up with other constructive agencies in seeing to it that these conferences are held, that they are broadly representative, and that the delegates chosen for the White House Conference next November are also broadly representative."

[From the New York Times of March 6, 1955]

EVERYBODY'S SCHOOLS

The half-dozen major items just listed as the agenda for the White House Conference on Education next fall illuminate and emphasize the scope as well as the diversity of the problems of our schools. While people tend to think, naturally, in terms of the most immediately urgent of these, this important conference would ill serve its aims if it did not look beyond the present emergencies to a sound foundation for the longer future.

The topics chosen, with a subcommittee for each, are in themselves a logical outline of directions that thinking on our schools should take. President James R. Killian, Jr., of the Massachusetts Institute of Technology, will be chairman of a group to suggest "what should our schools accomplish." Organizing school systems more efficiently and economically will be the subject studied by a committee under the Colorado commissioner of education, Dr. H. Grant West. M. Preston Lane, Jr., former Governor of Maryland, directs a fact-finding inquiry into our school building needs.

"How can we get enough good teachers and keep them?" is the gravely important question to be answered by the first vice president of the National Congress of Parents and Teachers, Mrs. Rollin Brown, of Los Angeles. "How can we finance our schools—build and operate them?" is another critical issue. Frank C. Moore, former Lieutenant Governor of New York and now president of the Government Affairs Foundation, Inc., brings to this problem long practical experience. Finally, the topic "how we can obtain a continuing public interest in education" will be explored by Jesse G. Stratton, of Oklahoma, past president of the National School Boards Association.

It would be difficult to assign a priority of importance to these subjects, for they march together to determine the welfare of our schools, the health of our democracy, and the advancing future of our Nation. Certainly without adequate school plant, the supplying of which is now a matter of congressional controversy, the education of our children must suffer.

But the key to meeting the present emergency in that respect, as well as to the adequate supply of good teachers, must finally lie in enlightened, enthusiastic, sustained public interest in education, for ill fares the school system in any community when the people of that community are too busy, too indifferent, too pocketbook conscious to concern themselves about and make the sacrifices for school plant, a sufficiency of teachers, and salary scales that will recruit to education the qualified young people to staff the classrooms. So it becomes obvious that interest in education and its physical and human problems starts from the ground up. It proceeds through school boards, village, town, and city officials, thence to State and National capitals.

To inspire and channel effectively this public interest is, of course, a major purpose of this White House conference, for which preparatory studies are going on throughout the country, State by State. The breadth of preliminary work suggests what is, indeed, the fact, that education must be everybody's business.

PROPOSED FEDERAL TAX LEGISLATION

Mr. BYRD. Mr. President, I ask unanimous consent to have printed in the body of the RECORD an article by David Lawrence and several editorials from different newspapers relating to proposed tax legislation.

There being no objection, the article and editorials were ordered to be printed in the RECORD, as follows:

[From the Washington Star]

CONGRESS RENEGES ON ITS WORD—MEMBERS ACCUSED OF IMMORAL AND EX POST FACTO ACTION IN TRYING TO REWRITE PART OF 1954 TAX LAW

(By David Lawrence)

Morality is perhaps getting to be an obsolete word in public life, as selfish politics often reveals, but there can be no crime worse than a broken word given by the Congress of the United States to the taxpayers of the Nation.

Yet this very thing—repudiating the words of a law passed last August and making the repeal of certain provisions on taxes applicable to a year already ended, namely, the calendar year 1954—is what is being seriously proposed in the Congress.

If a private citizen writes his signature on a promissory note and then backs out on his word, he is subject to the penalties of the law. But evidently Congress can welsh and get away with it even though the Constitution says plainly that no "bill of attainder" or "ex post facto law" shall be passed.

The Democratic nine-member Policy Committee has just come out nevertheless with a bill which, if passed, would repeal immediately the property depreciation tax formula written into law last year. This would affect all companies which since the law was passed in August 1954 have made extensive plans of a financial nature to conform to that formula.

Some other tax-relief provisions which were granted last year and which the taxpayer in good faith accepted as applicable to the calendar year 1954 are to be repealed if pending bills are passed. The taxpayer cannot recover any sums he now may lose because he rearranged his business affairs during 1954 to fit in with the new law. For all transactions of the year 1954 now are closed and the taxpayer is not permitted to change those items as he pleases after his income-tax return is filed, though the Government reserves the right to change its own rulings at any time.

Many a business which started last year on a depreciation plan permitted under the 1954 law made commitments and probably borrowed money for expanding plant and renovating equipment because of a reliance on the good faith of Congress. But evidently the Democrats who are sponsoring the repudiation program are not concerned with how much they undermine the confidence of the public in the future of business. They appear more and more irresponsible, as if the sole object might be to bring on a depression. This would, of course, be politically advantageous, as the citizens usually vote against an administration in power when economic conditions take a turn for the worse.

It could be that the stock market in the last few days, which has been struck by a selling wave, is sensing this very irresponsibility in Washington and that businessmen are being told, in effect, that they cannot be sure of their plans at any time if the Democrats come into power.

No businessman can go back on a written commitment and be regarded thereafter in his community as either honest or sincere. But the Congress collectively is being asked by a number of Democrats of the radical school of thought to cancel existing legislation and make the cancellation retroactive through last year.

It is the right of Congress to repeal anything it has ever passed, but the date on which the repeal becomes effective ought, in fairness to the citizens, naturally be a day in the future. The 1954 tax revision law was passed after many years of study by expert accountants and specialists. It now is reported that Congress made some mistakes and that some taxpayers will get some temporary tax advantages. But, instead of acknowledging its errors in manful fashion and making any new laws applicable only to the future, Congress is considering a scheme which will impose upon the citizens a penalty for the errors made by the legislators themselves.

This isn't morality. It may be political expediency, but it is not calculated to improve the relations between the taxpayer and his Government. It is far better that the Congress should make up any losses from its own mistakes by passing new laws with new rates applicable to future earnings than that Congress stand convicted of crooked dealing with the citizen.

How can any American hereafter plan for his children's education or for the care of his widow if the Congress feels it can at any time pass retroactive laws taxing the savings of years already gone by? It's a discouraging picture of the future which some Members of Congress are today giving to the American people.

[From the Washington Post and Times Herald of March 11, 1955]

NEW TAX GIMMICK

The objections to the tax-cut plans of Senate Democrats are the same as the objections to the version of House Democrats: The cut is politically inspired and it is proposed too far in advance of the effective date of the cut. No one today can predict with accuracy the budgetary requirements or the economic needs a year hence. Therefore, it would be highly unrealistic to make tax changes now that will not take effect until early 1956. Although the Senate version makes a concession to revenue needs by readjusting tax concessions granted dividend recipients last year, this is a play to the gallery not related to economic or fiscal essentials.

At the moment, it is too early to tell how much Senate support there is for the new Democratic package. Or perhaps it would be more accurate to say that there is no final indication of how Senator GEORGE will vote on it. If he should support the plan it would have a chance—although a small one—of approval; otherwise it would have almost no chance at all. Senator GEORGE is the key figure in this tax debate. The rest of the show is largely for the record.

Perhaps the Democratic policy committee, which hatched this new plan, knows that its proposal will not be approved. There is much shadow boxing between the parties in preparation for the real slugfest next year. In 1956, the Democrats will be able to say that they have been unrelenting in their efforts to obtain tax cuts for the little fellow. If Democrats should win their fight this year the voter by next year would know how little he has been offered and would be asking for more—more than even an election-year Congress could give. The Democrats, therefore, may be in a stronger position next year if they are defeated on their tax plan this year.

The country clearly will be better off if the administration plan to extend the corporate and excise taxes for 1 year is adopted and if the tax-cutting plans are defeated. When Congress reconvenes in January there will be ample time to consider tax cuts. Also by January Congress will have far more information than it has today on the country's budgetary and economic requirements.

[From the Washington Star of March 11, 1955]

MORE POLITICS IN TAXES

The Senate Democratic leadership has produced a tax-revision program designed to attract votes. It is difficult to see in it any worthier purpose.

It is, in brief, a plan to give broad tax relief in the lower-income brackets only, to repeal the limited relief given last year on dividend income and on the accelerated business-depreciation provision and to extend present excise and corporation income-tax rates for 27 months instead of 12 months as requested by the administration.

In addition, the Democratic program includes retroactive repeal of two other provisions of last year's law that bear upon tax allowances for business reserves. However, Secretary of the Treasury Humphrey has testified in favor of repeal of these two latter provisions on grounds they were technically in error, although he has challenged vigorously the Democratic estimates of revenue involved.

Basically the Democratic program in the Senate is a substitute for the Democratic-sponsored plan approved in the House to give a \$20 tax credit to every taxpayer and dependent. The revenue loss by this provision was estimated at approximately \$2 billion yearly. The fact that the Senate Finance Committee, with Democrats BYRD and GEORGE joining the Republican minority, voted this proposal down presumably led to the package alternative sponsored by the Senate Democratic leadership. In it the low-income individual relief would be limited to a \$20 credit for each head of household and \$10 for each dependent, but not for a spouse. While the cost of this provision is estimated at about \$1.2 billion between now and July 1, 1957, Democratic spokesmen claim that revenue gains from other proposals would give the Government a net increase of \$4.8 billion in the same period.

Senator BYRD, promptly opposing the plan of his party's leadership, described these figures as erroneous and fictitious. Secretary Humphrey has described the Democratic program as "just as irresponsible, just as political, as the original proposal for a $20 tax reduction."

It has been clear from the beginning that the Democrats are playing politics with this tax legislation. The administration has asked a 1-year extension of the excise and corporation income-tax rates, and they can be extended again if necessary next year. It also favors closing the two loopholes in business levies found in last year's omnibus tax bill. Progress is being made toward a balanced budget and further tax relief can be voted next year if conditions warrant such action. It would be premature to do so now. Furthermore, as Secretary Humphrey says, it would be unwise to repeal parts of last year's law which have "proved so helpful in making jobs and better times for most Americans." The Democratic majority should not engage in this kind of political maneuvering.

[From the New York Herald Tribune of March 11, 1955]

TAXATION FOLLIES: ACT II

Instead of reproving their House colleagues for playing politics with taxation, the Democratic leaders in the Senate seem determined to go them one better. Not only do the Senate Democrats propose to keep the $20 tax cut passed by the House, but they would help finance this vote-buying expedition by eliminating tax reforms achieved by the Eisenhower administration.

The Democrats, of course, have always taken the tack that these reforms were designed to help the big taxpayer at the expense of those who pay smaller taxes. That there might be some justice in doing this, as well as economic wisdom, is conveniently overlooked. In fact the whole Eisenhower tax plan was aimed initially at correcting some basic inequities in the tax structure—inequities which bear upon all tax brackets.

For example, the double taxation of security values (at the corporation source as well as at the stockholder level) is not sound or fair tax practice. It directly concerns some 8 million American stockholders. The measure of relief granted as dividend credit is very small, carefully guarded and requires an intricate calculation. Few can hope to save as much by this process as the $20 voted so jauntily to every taxpayer by the House Democrats. But a sound principle has been affirmed.

To consider the abolition of this principle as a setoff, either economically, or in public morals, for an across-the-board slash simply compounds the offense of which the Democratic Party is guilty in its approach to tax problems. The same applies to the Senate Democrats' proposal to repeal depreciation clauses passed in the last session. Other items of the Democratic bill, such as extension of corporation and excise taxes and repeal of a faulty provision on accounting methods, would have been introduced anyway.

Fortunately some Democrats, such as Senators BYRD and GEORGE, refuse to go along with the taxation follies of their party associates. The Republicans in the House have already demonstrated that they will not be stampeded into following the Democratic line. If they hold firm, and the Senate Republicans do the same, a victory can still be won for sane fiscal policies in the face of demogoguery.

[From the New York Times of March 11, 1955]

SAME HOAX, NEW GUISE

On February 21 the Democratic majority of the House Ways and Means Committee, in a maneuver calculated to identify that party with tax relief for the little fellow, tacked onto the administration bill for extending the corporate income taxes and certain excise taxes a provision which would have given every income taxpayer a rebate of $20 and increased the allowance for each dependent by the same amount. When he got a chance to express his views on this rider before the committee, Secretary of the Treasury Humphrey argued forcefully against it as the very antithesis of "responsible government."

The House supported the committee in this political embellishment of the administration-sponsored tax measure, but when a counterpart of the administration bill came before the Senate Finance Committee the latter rejected efforts to write in the $20 tax cut by a vote of 9 to 6. Allied with the 7 Republican members of the committee on this vote were Democratic Senators BYRD and GEORGE, both of them members of great experience in the field of fiscal legislation and highly respected by their colleagues on both sides of the Chamber.

On Wednesday Senator LYNDON B. JOHNSON, majority floor leader, announced that the tax cut rider would be sponsored on the floor in a revised form by the six members of the Finance Committee who failed to sell it to their colleagues in the Finance Committee. One of the more obvious arguments against the original version of this political measure was the argument that there was nothing to justify a tax reduction at this time—10 months before it could become effective, when no one could predict what conditions would be and when the long uphill fight to achieve a balanced budget was still not yet won. Well, that argument, Senator JOHNSON explains, has now been disposed of. Under the new, beautified version we are going to have our cake and eat it too. The little fellow is going to get the tax reduction promised him in the earlier version (or a large part of it), but this will be achieved without adding to the budget deficit. In fact, Senator JOHNSON and his associates have arranged things so efficiently that not only will there be no increase in the deficit but there will be no deficit.

By what kind of legerdemain is this result to be achieved? It would be produced by offsetting, on page, the losses resulting from this political tax cut by increasing revenue from three other sources. Looked at superficially, none of these seems to touch the little fellow directly. Actually, all are part of the carefully considered and economically well-rounded tax program of the administration.

Under the plan announced by Senator JOHNSON the top layer of the corporate income tax and certain excise taxes would be retained for 2 more years instead of the 1 year proposed by the administration. This increase in revenue is, to begin with, a pure figment of the imagination. As Senator BYRD points out, the Democrats could hardly claim they were picking up additional revenue by extending these taxes through the fiscal year 1957, since there is no reason to doubt that the Finance Committee would do that in any case when the time came, should the budget situation make it desirable.

But even if this proposal were not an optical illusion it would be unsound and unjust. These particular taxes were enacted for emergency purposes in connection with the rearmament effort. They are entitled, therefore, to priority when the budget situation indicates the fiscal emergency is over. The additional new revenue would be obtained by repealing two measures adopted last year in connection with the general revision of the Internal Revenue Code. These are the modest relief which that legislation provided from the flagrantly unjust double taxation of dividend income, and the provision for permitting corporations more flexible depreciation policies, with respect to plant and equipment.

Thus, Mr. JOHNSON's program consists of 1 part fiction and 2 parts the reintroduction of conspicuous and long-standing injustices and imperfections that had existed previous to the comprehensive reform legislation of 1954.

[From the Wall Street Journal of March 11, 1955]

SHOW OF RESPONSIBILITY

Refusing to give up a good thing, the Democratic leadership in the Senate has now emerged with modifications of the House's $20-a-head tax handout. The modifications are worse than the original proposal.

The chief gimmick in this new deal is an attempt to answer the huge revenue losses the unadulterated House bill would have entailed. The long-postponed corporate and excise rate cuts would be postponed not just to a year from April, as the administration asks, but to July 1, 1957. The depreciation, taxation of dividend, and some other provisions of last year's law would be repealed.

And instead of cutting taxes $20 for each taxpayer and each dependent, the new play is to give the taxpayer $20, plus $10 per dependent other than wife, and in effect to limit this boon to people making less than $5,000 a year. The Democrats claim all this would result in a net gain of $4.9 billion for the Treasury.

So there, say these Democrats; we can, too, be responsible. We're going to help the little folks and balance the budget besides.

It is cute, all right. But then, politicians can always boost the revenue take—even boost it enough to balance the budget—if they completely disregard justice and blind themselves to the economic implications of their actions. And perhaps soaking the rich to help the poor is still good politics, even in a country where the distinction is fast being obliterated by the growing middle class.

But even in the present surcharged political atmosphere, the Senators perhaps ought to give a few seconds' thought to exactly whom they would be soaking. It's great sport in Washington to punish corporations, but it so happens that these favorite whipping boys also pay the wages of those little folks. The Senators might ask themselves whether a reimposition of inequitable depreciation rules and a 28-month extension of rates which take more than half the corporations' profits will tend to encourage or discourage them to expand and employ more people and pay higher wages.

The Democrats' economic argument is that increasing the purchasing power of the little folks by reducing their taxes promotes economic expansion. It doesn't by itself, of course. It does nobody much good to have his income-tax lowered if he has no income or less income than he might otherwise have.

The straight $20-a-head trick was too nakedly irresponsible to get very far. The new version is more devious and so more dangerous. But the economics on which it rests are just as unsophisticated. This sudden show of responsibility may prove to be unsophisticated politics as well.

ACCOUNTING PROVISIONS COVERING DEFERRED INCOME AND RESERVES FOR ESTIMATED EXPENSES

Mr. BYRD. Mr. President, I wish to read a letter, a copy of which I have received, addressed by the Secretary of the Treasury, George M. Humphrey, to Representative JERE COOPER, chairman of the House Committee on Ways and Means. The letter is dated March 7, 1955, and has reference to the so-called error made in the tax bill which was passed last year. The letter is as follows:

MARCH 7, 1955.

Hon. JERE COOPER,
Chairman, Committee on Ways and Means, House of Representatives, Washington, D. C.

MY DEAR MR. CHAIRMAN: This supplements my letter of March 3 concerning the operation of the two new accounting provisions covering deferred income and reserves for estimated expenses (secs. 452 and 462 of the Internal Revenue Code of 1954). Our studies now have proceeded far enough to indicate clearly that many taxpayers are planning to use these provisions to defer income and create deductions in excess of anything contemplated at the time they were proposed.

The objective of these sections was simply to conform tax bookkeeping with business bookkeeping. They never were intended to cover innumerable items some taxpayers apparently intend to claim. If permitted to remain in the law, they will cause a greater loss in revenue than estimated and cause considerable litigation. We are not able to adequately correct this by regulation. Accordingly, I recommend that the two provisions cited above immediately be repealed retroactively to their original effective dates.

Our report and recommendations on various other technical corrections in the 1954 Code will be ready soon.

Sincerely yours,

G. M. HUMPHREY.

Yesterday Mr. Humphrey appeared before the House Committee on Ways and Means. I understand the House will take action on the bill very shortly. When it comes to the Senate, the Committee on Finance will be immediately called into session to pass upon the bill and to report it to the Senate as an emergency measure.

I make this statement to allay any fear whatsoever which may exist that there will be a loss of revenue by reason of the error in the tax bill of 1954, because the proposed legislation will be made retroactive, and not a single taxpayer will be able to take advantage of the mistake.

THE TAX EXTENSION ACT OF 1955

The Senate resumed the consideration of the bill (H. R. 4259) to provide a 1-year extension of the existing corporate normal tax and of certain existing excise-tax rates, and to provide a $20 credit against the individual income tax for each personal exemption.

The PRESIDENT pro tempore. The question is on agreeing to the first committee amendment.

The PRESIDING OFFICER (Mr. THURMOND in the chair). The junior Senator from Oregon.

Mr. NEUBERGER. Mr. President, my position on the proposed $20 tax cut can be stated very simply and succinctly.

I favor the proposal because it will grant some measure of equity to the people who were largely ignored when the present national administration handed out vast tax reductions in 1954.

At the start of the 1954 senatorial campaign in Oregon, Mr. President, I told a newspaper which queried me on the subject that I felt it would have been advisable to make no tax cuts while the Nation was heavily in debt.

But, as I told this newspaper—the Bend Bulletin—the administration provided generous tax cuts for business and industry and for people in upper-income brackets. That having been done, I said that tax relief was deserved by the general run of American citizens in order to redress an obvious inequity.

That continues to be my position.

In 1954 the present administration approved tax cuts totaling $7.4 billion, at a time when the deficit was amounting to about $4.5 billion annually. These tax cuts went to management and business and to people owning stocks of industrial corporations. Only about 23 percent of this tax relief went to families earning less than $5,000 a year, although such families included approximately 70 percent of American taxpayers.

No high administration official said such tax cuts were "irresponsible." Indeed they were hailed as a magnificent stimulus for our economy.

Today, Democratic Members of the House of Representatives, headed by the distinguished Speaker of the House, SAM RAYBURN, have taken the lead in sponsoring a bill to reduce taxes by $2 billion, at a time when the deficit is running at about $3.2 billion annually. This is the $20 tax cut per person—for every man, woman, and child in the land. Approximately 66 percent of this tax relief would go to families with incomes below the $5,000 level.

WHY NO TAX RELIEF FOR AVERAGE TAXPAYERS?

The administration regards that proposal as "irresponsible."

I may be naive or poorly informed; but I do not understand how a tax cut for industry and for the wealthy can be statesmanship, when put through by the administration in 1954, whereas a tax cut for all Americans is irresponsible, when pushed by Democrats in 1955. It seems that there are different kinds of litmus paper in this administration's laboratories, where tax cuts are put to the test. Can it be that the decisive measurement is who gets the particular tax cuts, rather than the effect of the cut upon the economy of the United States?

Actually, of course, so far as the national welfare is concerned, a measure of tax relief for average families is considerably more justified than is tax relief for those in the upper-income brackets.

Average families will spend the money for such necessities as food, clothing, medical care, transportation, shelter, and a modest portion for recreation. This sends money flowing into all channels of legitimate business and trade. It keeps our economy moving at an even and steady pace. It is a safeguard against stagnation.

Furthermore, this tax cut might benefit families who are carrying the load of raising the next generation. My wife and I, who have no children, will get only a reduction of $40. But one of my staff assistants, Lloyd Tupling, of Portland, who with his wife has 4 small children, will receive a total tax cut during the year of $120. I regard this as only just and equitable.

IT MAKES A DIFFERENCE WHOSE OX IS GORED

At this time there is emanating from high places within the administration a great deal of self-serving talk over the recklessness of the proposed $20 tax cut. Yet, on the eve of the 1954 elections, the ranking Republican member of the Senate Finance Committee himself proposed a $20 tax credit for each taxpayer. It was not quite so fair as the present Democratic proposal, because it did not extend the $20 cut to children. But it was along the same general line. The Republican Members of the Senate favored it by a margin of 46 to 1. No observation of "irresponsibility" came from the administration at that time.

Mr. President, a year or so ago it might have been better to hold the line on taxes, considering our indebtedness as a nation. But the line was not held. The administration took the lead in breaching it, and the battering ram was a whopping tax cut for those near the top rung of the economic ladder. In the 83d Congress the Republican Party went even beyond the administration in pursuing what now is indignantly called "fiscal irresponsibility."

In an editorial of February 23, 1955, the St. Louis Post-Dispatch pointed out the inconsistency of the President's position toward tax reduction. I ask unanimous consent to have the editorial printed in the RECORD at this point.

There being no objection, the editorial was ordered to be printed in the RECORD, as follows:

WHOSE IRRESPONSIBILITY WHEN?

There is no question that the House Democrats' tax-cutting plan is politically inspired, as we noted on Monday. But the excessive heat with which President Eisenhower commented on it at his news conference suggests that the President must have forgotten a little tax history that occurred not even a year ago.

House Democrats under Speaker RAYBURN's leadership propose a flat $20 income tax cut for each taxpayer and dependent effective next January 1. This the President angrily finds to be some sort of a height in fiscal irresponsibility.

What he must have forgotten is that the Senate Republicans in 1954 offered a strikingly similar tax cut proposal—$20 for each taxpayer and $40 for married couples—and that the GOP turned out a rousing 46 to 1 vote in favor of it.

Mr. Eisenhower also overlooked how the members of his party in the House likewise got on the tax-cutting bandwagon last year (an election year).

Does he not remember that he asked Congress not to reduce excise taxes? That the then GOP Speaker, JOSEPH W. MARTIN, nevertheless came out for a billion-dollar cut? That the House Republicans supported this cut by a vote of 211 to 0? And that President Eisenhower himself not only signed the bill, but in the fall campaign claimed credit for it on behalf of the GOP?

It may be the height of fiscal irresponsibility to support tax cuts when the budget is not yet balanced, but a little compassion ought to convince President Eisenhower that the weakness is almost universal among politicians.

Last year, if he will look up his history, the Senate managed to vote on both a Republican-sponsored income tax cut and a Democratic-sponsored income tax cut. Fortunately for the sake of fiscal responsibility, both cuts were defeated by precisely the same vote. But only 4 Senators voted against both cuts, and only 1 of those 4 was up for reelection, and he was a Democrat from Virginia.

And if the President wanted to go further in this kindly vein, he might recall that he himself offered no objection to the 10 percent income tax rate cut which took place January 1, 1954, and that he himself strongly supported a $1,400,000,000 tax reduction last year in his proposal for a general overhaul of the tax code.

We agree with the President that the Democratic tax cut ought to be defeated at this time, and we suggest that he can best seek that end by persuading his party's congressional leaders to lead the fight for its defeat. But there is no need to get all lathered up over the politics in tax bills. This is like being indignant over the oxygen in water.

Mr. NEUBERGER. Mr. President, I cannot agree, however, with the conclusion of the Post-Dispatch that the $20 tax cut ought to be defeated. After the major benefits granted last year to business and its proprietors, I think the great majority of taxpayers ought to be able to look forward to some concrete and specific tax relief next year—not merely to the vague hopes and promises of the administration's speechwriters. There is ample reason for the belief that this kind of cut, which will give more take-home pay—more actual spending money—to every family, will benefit our economy. This boost to consumption will directly stimulate the economy at a time when, as we in Oregon know from bitter experience, we do not have full employment and full use of the productive capacity of agriculture and industry.

RURAL PEOPLE NEED TAX RELIEF

Nor can we overlook the favorable impact which a tax cut might have on the farmers of the country. Since 1948, the share of our national income going to agriculture as a whole has dwindled from 10.3 percent to only 6 percent. Mrs. Neuberger's mother and her family operate a dairy farm 18 miles from Portland. From their economic problems, I know of the importance and value of a tax cut for average citizens, which category includes our farm citizens. No segment of the population has been more hard hit in recent years than the rural population of America on the farms. Their stake in a fair tax cut has been underestimated to date in this debate.

For these reasons, Mr. President, I shall vote for the proposed tax reduction.

I ask unanimous consent to include with my remarks a table showing what has happened to farm income in America in the past decade.

There being no objection, the table was ordered to be printed in the RECORD, as follows:

	Income derived from agriculture	Total national income	Percentage of national income derived from agriculture
	Millions	*Millions*	
1945	$15,425	$163,536	9.04
1946	18,107	167,440	10.8
1947	18,964	183,539	10.3
1948	21,352	206,936	10.3
1949	16,909	202,808	8.3
1950	17,428	218,937	8.0
1951	20,297	249,234	8.1
1952	18,932	266,284	7.1
1953	17,030	278,926	6.1
1954	[1] 16,763	[1] 278,153	6.0

[1] Preliminary.

NECESSITY FOR AMENDMENT OF TRADE AGREEMENTS ACT, SO AS TO PROVIDE PROPER TREATMENT FOR CERTAIN AGRICULTURAL AND NONAGRICULTURAL GROUPS

Mr. MORSE. Mr. President, in a few minutes I desire to make a reply to the speech delivered in the Senate a few days ago by the senior Senator from Idaho [Mr. DWORSHAK] on the Hells Canyon Dam issue.

However, first I wish to call attention to a very able statement which was made by Mr. J. Walter Hebert, of Yakima, Wash., president of the Cherry Growers and Industries Foundation, when he appeared before the Senate Finance Committee on March 9, 1955. In his statement he dealt with the Trade Agreements Act as presently embodied in H. R. 1.

Mr. President, I ask unanimous consent to have printed at this point in the RECORD, as a part of my remarks, Mr. Hebert's statement.

There being no objection, the statement was ordered to be printed in the RECORD, as follows:

STATEMENT ON H. R. 1 BY J. WALTER HEBERT, OF YAKIMA, WASH., PRESIDENT OF THE CHERRY GROWERS AND INDUSTRIES FOUNDATION, BEFORE THE SENATE FINANCE COMMITTEE, MARCH 9, 1955

Mr. Chairman, my name is J. Walter Hebert. I live in Yakima, Wash. I appear before you as the president of the Cherry Growers and Industries Foundation, a trade association of more than 18,000 cherry growers, processors, and handlers located in the States of California, Oregon, Washington, Idaho, Michigan, and New York. The foundation's office is located in Corvallis, Oreg.

The sweet cherry industry is very much interested in H. R. 1. Approximately 40 percent of the entire national sweet cherry production is brined (that is, bleached and preserved in a sulphurous acid solution) for manufacture of maraschino and glace cherries now used very extensively by the bakery and confectionery trades, in ice cream, in cocktails, and as household items. The domestic cherries in brined form compete directly with imported Italian brined cherries in the United States markets, and when further processed into glace form they compete directly in our domestic markets with glace cherries from France. Such competition with the imports in our own domestic markets will be possible only so long as tariff rates are maintained at levels sufficient to make up in some reasonable degree for the great differences between the domestic and foreign labor costs and other costs in production.

I will not repeat here what was said on behalf of the Cherry Growers and Industries Foundation before the Ways and Means Committee relative to H. R. 1. The bill, as it emerged from that committee and as passed by the House, still includes most of the provisions to which we strongly objected before the Ways and Means Committee. I understand that the testimony presented to that committee by Mr. William R. Shinn, of Salem, Oreg., on behalf of the cherry foundation, is available to the members of this committee.

This oral statement therefore will be confined to a brief discussion of a serious deficiency of the peril-point and escape-clause provisions of the present Trade Agreements Act, which H. R. 1, as it passed the House, makes no attempt to correct.

These provisions, which are in sections 3, 4, 6, and 7 of the Trade Agreements Extension Act of 1951, provide that the Tariff Commission shall determine and report to the President under certain circumstances whether or not a contemplated or existing tariff reduction would or does cause or threaten serious injury to the domestic industry which produces products like or directly competitive to the imported items concerned.

The Tariff Commission in several escape-clause proceedings under section 7 of the present act, involving imports of finished products, has held that the term "domestic industry" as used in the act includes only the domestic manufacturers of the finished product involved, and does not include or cover growers, fishermen, or other producers of the raw material or components from which the finished product is prepared.

The sweet-cherry industry of the United States, comprising the growers, handlers, and first processors of the fresh fruit, specifically has been denied status under the present escape-clause provisions of the Trade Agreements Act. In 1952, in an escape-clause proceeding [1] brought by glace-cherry manufacturers, the Tariff Commission majority ruled that the cherry growers and the briners who grow and prepare the cherries used by the domestic glace-cherry manufacturers are not a part of the domestic industry producing products like or directly competitive to imported glace cherries, and that therefore any injury which the imports might cause to the growers and briners would be immaterial in determining whether or not the domestic industry was injured.

The Commission then proceeded to find that in fact there was no serious injury to the glace-cherry manufacturers themselves because (1) their volume of glace-cherry manufacture was only a relatively small part of their total business in all lines, and (2) they could avoid injury from the imports by discontinuing glace-cherry manufacture and simply jobbing the imported cherries. These findings were based upon the situation as it applied to the 20 to 25 domestic companies which were then manufacturing glace cherries. The effects upon the thousands of cherry growers and briners dependent upon the glace-cherry outlet, were held under the present wording of the statute to be immaterial.

A similar result was reached in the canned tuna escape-clause proceeding in 1952,[2] where the Tariff Commission indicated that the fishermen producing the tuna canned by the domestic canneries were not a part of the tuna-canning industry.

The inequity of this situation is obvious. Very large numbers of growers, fishermen, miners, and other producers and workers may be wholly dependent upon a particular manufacturing outlet for their products, yet are without protection or remedy against excessive and ruinous tariff reductions.

We feel sure that this situation was not the original intent of the Congress in enacting the Trade Agreements Extension Act of 1951, when the escape-clause and peril-point provisions were inserted. We assume, also, that the present Congress does not intend that the peril-point and escape-clause procedures shall not be available to the many industries of producers of products which are finally processed other than by the original producers. Yet Congress, by continuing to ignore this situation, in effect would approve and give legal status to the present narrow and discriminatory interpretation and application of those provisions of the statute.

Certainly, so long as this situation continues, any representation that the Trade Agreements Act affords opportunity for any industry injured by excessive imports to be heard and obtain appropriate protection or relief, is contrary to fact.

[1] Tariff Commission Rept. No. 185, second series, Glace Cherries, October 1952, p. 7.

[2] Tariff Commission Rept. No. 187, second series, November 1952, p. 11.

If the Congress and the administration actually intend that the peril-point and escape-clause procedures shall not apply to domestic growers, workers, and other producers whose products are channeled into the domestic markets through relatively small numbers of final manufacturers, then the present trade agreements statute and H. R. 1 should no longer be represented to the public as providing fair and full protection and relief for any industries which can show serious injury from excessive tariff reductions. Otherwise, we can see no reason or excuse for further reluctance to clarify and rectify this situation.

This can be done by amendment of H. R. 1 whereby the term "domestic industry producing like or directly competitive products" as used in the peril-point and escape-clause provisions of the present Trade Agreements Act, would be changed to read "the domestic workers, miners, farmers, or producers, producing like or directly competitive products, or producing raw material or other components of such products." This would require the Tariff Commission to apply the "serious injury" standard to each of the industries involved in production of the product affected by the imports, rather than merely to the one industry which finally puts that product into completed form. It would make the peril-point and escape-clause provisions truly available to each and all industry groups which suffer serious effects from excessive tariff reductions.

My emphasis here of this one problem should not be taken to mean that H. R. 1 is otherwise satisfactory to the cherry industry of the United States. Such is far from the case. We still fail to see any proper basis for the fixing arbitrarily of a 50-percent ad valorem rate as the presumed borderline between reasonable and excessive-duty rates. We are, however, apprehensive of the lack of any definition of the term "negligible" on which would hinge the authority of the President to make a reduction as drastic as 50 percent.

We further urge that there be added to H. R. 1 a caveat which definitely and without equivocation would make clear the intent of Congress that this measure shall not constitute congressional approval of the present or any renegotiated general agreement on tariffs and trade.

Finally, I want to observe that the peril-point and escape-clause provisions, no matter how broad their coverage and no matter how clearly worded, will be worse than useless if the findings of fact of the Tariff Commission, reached after careful and exhaustive investigations, are to be brushed aside by the executive department. We believe that the findings of the Tariff Commission in peril-point and escape-clause proceedings ought to be given full and final force and effect unless and until modified or supplanted by specific act of Congress.

Even this, however, will be of no help to those industries which do not have recourse to the Tariff Commission, such as growers and other producers whose products are passed on to other related industries for final processing. We earnestly urge this committee to include among its amendments of H. R. 1 a provision whereby such growers and other producers will be given the full benefit of the peril-point and escape-clause procedures.

Mr. MORSE. Mr. President, it was pointed out by Mr. Hebert that agricultural producers whose products are processed or otherwise changed in form before final distribution are now excluded from access to the escape clause of the Trade Agreements Extension Act of 1951 (19 U. S. C., sec. 1351 et seq.), by reason of the Tariff Commission's narrow construction of the term "domestic industry" in sections 3, 4, 6, and 7 of the 1951 act. I find that a good many of my colleagues in the Congress are not aware of that fact. This applies to the growers of cherries, grapes, mint, and various other products which are not finally processed by the growers. It also excludes from the escape clause fishermen, miners, and other nonagricultural groups—see Tariff Commission's Report No. 185, Second Series, Glace Cherries, October 1952, page 7.

Mr. President, I respectfully submit to the Senate that continued inaction by the Congress on this matter will, of course, establish this interpretation of the act, through congressional acquiescence.

Unfortunately the growers' and processors' industries concerned were precluded from obtaining a remedy in the House, through amendment of H. R. 1, by the administration's refusal to permit amendment.

Mr. President, I wish to announce that I have asked the legislative counsel to prepare an appropriate amendment to remedy the situation, which I believe to be most unfair to these agricultural producers. This action has been taken in the hope that the amendment will receive favorable action in the Senate.

Of course, Mr. President, we have reached such a point that if one proposes any amendment to H. R. 1, he is charged with being opposed to reciprocal trade. I doubt that any Member of the Senate has a more consistent record of voting in support of a true reciprocal trade program than has the Senator from Oregon; but, as my past speeches show, I have always insisted that the policy be truly reciprocal, and that we recognize our duty to pass only such trade legislation as will not do irreparable injury to American economic life.

I am one who recognizes that we have entered a new era in which world economics have become interdependent; that we cannot live unto ourselves alone, economically, any more than can any other nation; and that we are dependent upon world trade in a much greater degree than many economic isolationists seem to recognize. Yet, it does not follow that because there is interdependence so far as world economics is concerned, we should enact a measure which would do irreparable damage to various segments of our economy. I am particularly concerned—although I take the same attitude in connection with any manufacturing process or any manufacturing industry—about allegations which are being made, I think with prima facie proof in support thereof, that H. R. 1, in its present form, does not do justice to various segments of American agriculture.

I have been heard to say before that, in terms of historic time, no nation long survives when it loses control of an abundance of food supply. In fact, I think history teaches that civilizations have continued to climb only when there was such an abundance. I believe that a civilization is on the way to decadence when it reaches a break-even-food-supply point. Therefore, in our generation, we need to be constantly on guard in the interest of the safety of future generations of Americans, and we should not follow a course of action in connection with so-called reciprocal-trade legislation which would do irreparable damage to American agriculture.

I respectfully submit that the particular point which has been brought out in the testimony I have just inserted in the RECORD is a warning sign to us that when it comes to the Senate there is a need to adopt some amendments to House bill No. 1. These amendments should protect the agricultural industries which allegedly are damaged, as indicated in this testimony.

To that end I expect to offer certain amendments to protect farming interests. I am perfectly willing to have the amendments judged on the basis of the supporting evidence which is now being submitted before the Senate committee in defense of the position I am taking on this point. Although there will be those who will say that I have weakened on reciprocal trade, I have not, because it was never contemplated that a reciprocal-trade program should be adopted in a form which would do irreparable damage to any segment of American agriculture, or, for that matter, to any segment of American industry.

Mr. President, I now desire to turn my attention to another subject.

The PRESIDING OFFICER. The Senator from Oregon has the floor.

DEPRECIATION UNDER THE NEW TAX LAW

Mr. MORSE. Mr. President, because I shall be referring to it on Monday or Tuesday next in connection with a speech on the tax bill which I shall then make, and because I should like to have it available to Members of the Senate in advance of that speech, I ask unanimous consent to have printed in the body of the RECORD at this point as a part of my remarks an article entitled "Depreciation Under the New Tax Law," written by Robert Eisner and published in the Harvard Business Review for January 1955. This article serves as the information basis for an amendment which I would have offered to the tax bill had it not been made a part of the minority views submitted to the Senate, dealing with the question of depreciation allowances under the 1954 act.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

DEPRECIATION UNDER THE NEW TAX LAW

(By Robert Eisner)

Section 167 of the Internal Revenue Code of 1954 provides explicitly for the use of two methods of charging depreciation in addition to the hitherto widespread straight-line technique: (a) The declining balance method at a rate up to twice the straight-line rate; (b) the sum of the years' digits method. These provisions have been described generally by the administration and in the press as offering greater flexibility. Public discussion of them has been relatively slight compared, for example, to the furor over the dividend provisions in the new law.

This article will demonstrate, however, that the effect on corporate-tax payments of application of these depreciation provisions will be tremendous, so tremendous indeed that one may begin to wonder whether those in Congress who voted the new tax law, let alone the business community and the general public, quite knew what was transpiring. Individual companies would be well advised to make sure that they understand just what the various methods are likely to signify for their own firms. At stake are, literally, billions of dollars.

In general, two more things may be anticipated at this point: (1) The new depreciation provisions will have an uneven impact on industry. The expanding company and the company in a heavy industry will be affected differently from the firm whose sales have stabilized or the firm in an industry like retailing where capital expenditures are a relatively small element in total costs. (2) The effect on the national economy will be substantial, and will have to be taken into account in formulating future tax policy.

NEW METHODS

Those familiar with literature in the professional economic journals on the subject of accelerated depreciation, once recognizing that both the declining-balance and the years-digits techniques are in effect forms of accelerated depreciation, may have a pretty good notion of their implications.[1] Here, however, I propose to examine the specific methods involved and ascertain what they add up to. I shall, wherever possible, deal in simple arithmetical examples.

Let us assume a property costing $100 and lasting 5 years, with depreciation charges beginning in the year after its acquisition. (The more realistic assumption that a half-year's depreciation is taken on properties in the year of their installation is made in the charts and general algebraic formulations which underlie this article. The current simplification eases the arithmetic without biasing conclusions.) The straightline depreciation charges of each of the 5 years of the property's assumed life would be $20. With the declining-balance method at double rates, the straightline rate of 20 percent would become 40 percent of the undepreciated value or declining balance. Thus, in the first year, declining-balance depreciation would be $40; in the second year, the charge would be 40 percent of $60 ($100−$40), or $24; in the third year, it would be 40 percent of $36 ($100−$40−$24), or $14.40; in the fourth year, the depreciation charge would be down to $8.64; in the fifth year, it would be $5.18.

One notes that while depreciation charges were higher in the early years of the property on the declining balance method, not only are they lower in the later years but at the end of the 5-year assumed life period only $92.22 of the original cost of $100 has been recovered. The balance of $7.78 remaining at the end of the fifth year continues to decline in subsequent years but never entirely disappears. (Actually, the new tax law offers the taxpayer the opportunity of subsequently switching from declining balance to straight-line depreciation, which would enable him to eliminate this "tail" in the recovery of original cost.)

[1] See Robert Eisner, Accelerated Amortization, Growth, and Net Profits, Quarterly Journal of Economics, November 1952, pp. 533–544, and Depreciation Allowances, Replacement Requirements, and Growth, American Economic Review, December 1952, especially pp. 827–831; Evsey D. Domar, Depreciation, Replacement, and Growth, Economic Journal, March 1953, pp. 1–32, and The Case for Accelerated Depreciation, Quarterly Journal of Economics, November 1953, pp. 493–519; also Erich Schiff, A Note on Depreciation, Replacement, and Growth, Review of Economics and Statistics, February 1954, pp. 47–56, and George Terborgh, Realistic Depreciation Policy (Chicago, MAPI, 1954). See also a comment on Dolmar's The Case for Accelerated Depreciation, by Eisner, and rejoinder by Dolmar, scheduled for publication in Quarterly Journal of Economics, February 1955.

Under the years-digit method, by contrast, with the assumption that the life of the property is 5 years, one would add the integers 1 to 5, securing a sum of 15. Then, in the first year, depreciation charges would be five-fifteenths of $100, or $33.33; in the second year, they would be four-fifteenths of $100, or $26.67; in the third year they would be three-fifteenths of $100, or $20; in the fourth year, depreciation charges would be only two-fifteenths of $100, or $13.33; and in the fifth year, they would be one-fifteenth of $100, or $6.67, thus exhausting the original value of the property.

The comparison of the three methods set forth above is presented in exhibit 1.

RELATIVE IMPACT

Unfortunately, many analysts of the new tax law cease at this point, concluding hastily that the only differences between the old and the new methods relate to whether depreciation charges come early or late, or whether tax payments come late or early. "It all washes out in the end," is the cheerful and misleading conclusion which an amazing number of accountants apparently reach.

EXHIBIT I.—*Depreciation on a single property: comparing straight-line, declining-balance, and years-digits depreciation on a single property costing $100 with an assumed life of 5 years*

Year (age)	Straight-line	Declining-balance	Years-digits
0			
1	$20.00	$40.00	$33.33
2	20.00	24.00	26.67
3	20.00	14.40	20.00
4	20.00	8.64	13.33
5	20.00	5.18	6.67
Total	100.00	92.22	100.00

EXHIBIT II.—*Depreciation on a constant stream of property additions: comparing straight-line, declining-balance, and years-digits methods for a firm whose gross property additions are $100 per year and have an assumed life of 5 years*

Year (age)	Straight-line	Declining-balance	Years-digits
0			
1	$20.00	$40.00	$33.33
2	40.00	64.00	60.00
3	60.00	78.40	80.00
4	80.00	87.04	93.33
5	100.00	92.22	100.00
Total	300.00	361.66	366.66

Such a conclusion not only is misleading; it is to all practical purposes flatly erroneous. Controllers, company presidents, or economists operating on the basis of such a conclusion would be making costly mistakes. They would have failed to turn from the elementary example of a single property to the relevant problem of depreciation charges on all the properties of a going concern.

CONSTANT PROPERTY ADDITIONS

Such a problem, still in simple form, is presented in exhibit II. Here we see the total depreciation charges of a firm, year by year, on all the additions subject to the new law. Operating under the assumption that the firm makes capital expenditures of $100 every year, and that depreciation begins in the year in which the property becomes 1 year old, we find that declining-balance charges exceed straight-line charges in all but the last of the first 5 years. And while declining-balance charges are less than straight-line charges from the fifth year on, one would find, if the table were extended far enough, that some $50 of the initial excess of declining-balance charges are never canceled out by subsequently higher straight-line charges.

The startling thought that things do not "wash out in the end" receives a striking reinforcement when one considers charges under the years-digits method. For now one notes that years-digits charges exceed straight-line charges in each of the first 4 years, but never subsequently fall below them. Hence the initial gains, which accumulate to $66.66, are never paid back at all.

Yet this is only part of the story because of two factors of tremendous quantitative significance: (1) The average life of property of American firms is considerably more than 5 years. Evsey D. Domar, citing studies by Solomon Fabricant and the United States Department of Commerce, suggests an average life of 30 years.[2] (2) The typical American firm does not make the same amount of gross property additions each year. Rather, on the average it spends more on new property each year than the year before. This is because of economic growth, which is such an essential and necessary part of our system, and also price inflation, which makes even a constant stream of real investment grow in monetary terms.

Accordingly, let us turn our attention to the series of tables in exhibit III which compare the depreciation charges that would result under each of the methods if it is assumed, conveniently yet not unrealistically, that the properties last 33⅓ years. Thus the straight-line rate would be 3 percent per year, and the declining balance rate 6 percent. The years-digits can be taken as 1717/3; the first year is 100/3, the second 97/3, and so on, the 34th being one-third (the effect of the usual business practice of charging only half the normal rate on properties in the year of their installation having been brought in by lagging half of all depreciation 1 year).

EXHIBIT III.—*Comparison of straight-line, declining-balance, and years-digits depreciation methods on a constant stream of property additions with an assumed life of 33⅓ years*

[Depreciation charges expressed as ratio of gross additions, with half-depreciation taken in year of addition]

Year	Straight line	Declining balance	Years-digits	Declining-balance minus straight line	Years-digits minus straight line	Years-digits minus declining balance
0	0.0150	0.0300	0.0291	0.0150	0.0141	−0.0009
1	.0450	.0882	.0865	.0432	.0415	−.0017
2	.0750	.1429	.1421	.0679	.0671	−.0008
3	.1050	.1943	.1960	.0893	.0910	.0017
4	.1350	.2427	.2481	.1077	.1131	.0054
5	.1650	.2881	.2985	.1231	.1335	.0104
6	.1950	.3308	.3471	.1358	.1521	.0163
7	.2250	.3710	.3940	.1460	.1690	.0230
8	.2550	.4087	.4391	.1537	.1841	.0304
9	.2850	.4442	.4825	.1592	.1975	.0383
10	.3150	.4775	.5242	.1625	.2092	.0467
15	.4650	.6166	.7062	.1516	.2412	.0896
16	.4950	.6396	.7373	.1446	.2423	.0977
17	.5250	.6612	.7667	.1362	.2417	.1055
18	.5550	.6815	.7944	.1265	.2394	.1129
19	.5850	.7006	.8203	.1156	.2353	.1197
20	.6150	.7186	.8445	.1036	.2295	.1259
25	.7650	.7935	.9391	.0285	.1741	.1456
26	.7950	.8059	.9528	.0109	.1578	.1469
27	.8250	.8175	.9648	−.0075	.1398	.1473
28	.8550	.8285	.9750	−.0265	.1200	.1465
29	.8850	.8388	.9834	−.0462	.0984	.1446
30	.9150	.8484	.9901	−.0666	.0751	.1417
31	.9450	.8575	.9950	−.1089	.0233	.1322
32	.9750	.8661	.9983	−.0875	.0500	.1375
33	1.0000	.8741	.9997	−.1259	−.0003	.1256
34	1.0000	.8816	1.0000	−.1184	.0000	.1184
35	1.0000	.8887	1.0000	−.1113	.0000	.1113
40	1.0000	.9184	1.0000	−.0816	.0000	.0816
50	1.0000	.9560	1.0000	−.0440	.0000	.0440
100	1.0000	.9980	1.0000	−.0020	.0000	.0200
Infinity	1.0000	1.0000	1.0000	.0000	.0000	.0000

[2] Economic Journal, March 1953, p. 5.

Exhibit III shows the following relationships when depreciation charges are expressed as a ratio of gross additions:

Declining-balance charges would exceed straight-line charges in each of the first 27 years during which an option as to method was available, under the assumption that gross additions of property are made at a constant rate. (Actually, they would much more likely be made at an increasing rate, which would magnify the differences.)

As for the years-digits charges, they exceed straight-line charges in every one of the first 33 years, and never subsequently fall behind. (As a consequence of our technique of lagging to spread out the half-depreciation of the year of installation, years-digits charges take 1 year longer to reach their equilibrium level than do the straight-line charges. Hence the years-digits charges are in fact exceeded by straight-line charges by and insignificant amount, as indicated in exhibit III, in the year 33 or the 34th year.)

And, further, except for insignificant amounts in the first 3 years, years-digits charges always exceed declining-balance charges.

These relationships are presented graphically in exhibit IV (chart not printed).

A notion of the magnitude of the figures involved may be had by applying them to a situation, certainly not uncommon among giant American companies, where additions run at an annual rate of $100 million. One would note then that by the year 16 (1970 under the new tax law, which a company can apply to all additions dating from January 1, 1954), years-digits depreciation charges would be exceeding straight-line charges by $24,230,000 for that year alone. Assuming that marginal tax rates are in the neighborhood of 50 percent, these increased charges would represent a tax saving of some $12 million. Exhibit III shows that, contrary to a widespread notion, this savings would in no practical sense be a deferral, for it would be followed by additional savings in subsequent years. In no future years would lesser depreciation charges and higher taxes cancel out the initial gains, so long as the depreciation provisions of the new tax law remain in effect.

For the corporation whose additions run at $100 million annually, the sum of the excesses of years-digits depreciation charges over straight-line charges in the entire 34-year period of transition would mount to $538 million. Declining-balance charges would exceed straight-line by as much as $294 million in the first 27 years but would thereafter be less than straight-line charges. However, after 44 years declining-balance charges would still be some $156 million ahead and would remain forever at least $50 million ahead.

INCREASING PROPERTY ADDITIONS

The perhaps startling results shown in exhibits III and IV are still but a small part of the story. Thus far it has been assumed that the rate of gross additions remains constant from year to year. Yet this certainly is not the picture for the economy as a whole, with the dollar rate of capital expenditures increasing at a rapid rate through most of this century. I dare say that few if any current-day companies, looking over their records of past property acquisitions, would find anything but a substantial rise, not steady to be sure, but averaging perhaps 3 percent to 5 percent or more per year. Who would be willing to insist that the future will not show a similar picture?

I believe that a more realistic view of what is likely under the new tax law may be provided if we assume that gross additions increase in the future at, say a 4-percent rate; a new price inflation alone, without any real growth, could bring about part or all of such an increase. The increase can be assumed to be at a constant rate, to ease the mathematics, but the results would not be altered in any consequence if more realistic fluctuations were considered.

Exhibits V and VI (chart not printed) show that not only do declining-balance and years-digits charges both rise above the straight-line figures during the first 34 years, but they both remain permanently higher. To the initial tax saving, then, should be added further tax savings, year after year indefinitely, so long as the depreciation provisions of the new tax law remain in effect, and so long as the assumption of long-run growth remains valid.

EXHIBIT V.—*Comparison of depreciation methods assuming 4 percent annual growth in rate of gross additions with life of 33⅓ years*

[Depreciation charges expressed as ratio of gross additions, with half depreciation taken in year of addition]

Year	Straight line	Declining balance	Years-digits	Declining-balance minus straight line	Years-digits minus straight line	Years-digits minus declining balance
0	0.0150	0.03000	0.0291	0.0150	0.0141	−0.0009
1	.0438	.08600	.0843	.0422	.0405	−.0017
2	.0716	.13660	.1357	.0650	.0641	−.0009
3	.0983	.18230	.1836	.0840	.0853	.0013
4	.1239	.22360	.2282	.0997	.1043	.0046
5	.1486	.26090	.2696	.1123	.1210	.0087
6	.1723	.29470	.3081	.1224	.1358	.0134
7	.1951	.32520	.3437	.1301	.1486	.0185
8	.2170	.35280	.3767	.1358	.1597	.0239
9	.2381	.37770	.4072	.1396	.1691	.0295
10	.2583	.40020	.4353	.1419	.1770	.0351
15	.3486	.48430	.5452	.1357	.1966	.0609
20	.4227	.53490	.6140	.1122	.1913	.0791
21	.4359	.54240	.6238	.1065	.1879	.0814
22	.4485	.54900	.6325	.1005	.1840	.0835
23	.4607	.55510	.6402	.0944	.1795	.0851
24	.4724	.56060	.6469	.0882	.1745	.0863
25	.4837	.56550	.6527	.0818	.1690	.0872
26	.4945	.57000	.6576	.0755	.1631	.0876
27	.5049	.57400	.6618	.0691	.1569	.0878
28	.5149	.57770	.6652	.0628	.1503	.0875
29	.5245	.58100	.6679	.0565	.1434	.0869
30	.5338	.58400	.6699	.0502	.1361	.0859
31	.5427	.58670	.6714	.0440	.1287	.0847
32	.5512	.58910	.6723	.0379	.1211	.0832
33	.5581	.59130	.6727	.0332	.1147	.0814
34	.5581	.59330	.6728	.0352	.1148	.0795
35	.5581	.59820	.6728	.0401	.1148	.0746
40	.5581	.60520	.6728	.0471	.1148	.0676
50	.5581	.61000	.6728	.0519	.1148	.0628
100	.5581	.61199	.6728	.0539	.1148	.0608
Infinity	.5581	.61200	.6728	.0539	.1148	.0608

The annual excess of declining-balance over straight-line charges approaches a ratio of more than 5 percent of gross additions (which themselves are increasing at a rate of 4 percent); years-digits charges, from the 35th year on, exceed straight-line charges by over 11 percent of gross additions. Not only do the disparities between the old and the new methods fail to wash out in the end; they grow greater and greater as the years wear on.

Suppose there is an annual decline in the rate of gross additions? This is not a likely case for any American firm, implying as it does that retirements will exceed replacements and that the firm will eventually dwindle away. Yet even in this case declining-balance charges would exceed straight-line charges during each of the first 23 years, and year-digits charges would exceed straight-line charges during each of the first 28 years. Only thereafter would straight-line charges prove larger—and by ratios of dwindling dollar amounts and hence of less and less significance, at that. In the case of a decline in the rate of additions, the initial gains by accelerated methods, would by the end of time be canceled out, but no more than canceled out, by the relatively larger volume of straight-line charges in later years.

The entire range of long-run or equilibrium effects of growth on depreciation charges by the various methods is presented in exhibit VII. We see here that, for all of the positive rates of growth, years-digits depreciation charges would exceed those by either of the other methods, and the excess is greater as the rate of growth is greater. For negative rates of growth, however, straight-line charges exceed year-digits charges and also, except where the rate of decline is relatively rapid, declining-balance charges. (Of course, negative rates of growth are atypical. Not many firms, I dare say, would remain in business after a 30-or-more-year decline in the rate of property additions.)

EXHIBIT VII.—*Growth and depreciation after long-run equilibrium has been reached*

[Annual depreciation charge expressed as ratio of gross additions for various rates of growth of gross additions; assumed life of property, 33⅓ years]

Rate of growth of gross additions (percent)	Annual depreciation charge		
	Straight line	Declining balance	Years digits
−0.04	2.131	2.940	1.676
−0.02	1.427	1 485	1 273
−0.01	1.188	1.194	1.124
−0.005	1.088	1.088	1.059
−0.0025	1.043	1.042	1.029
0	1	1	1
+0.0025	.9595	.9612	.9799
+0.005	.9213	.9254	.9462
+0.0075	.8852	.8922	.9210
+0.01	.8511	.8614	.8968
+0.0125	.8188	.8328	.8736
+0.015	.7883	.8060	.8514
+0.02	.7321	.7575	.8097
+0.025	.6815	.7147	.7713
+0.03	.6361	.6768	.7359
+0.035	.5951	.6426	.7031
+0.04	.5581	.6120	.6728
+0.045	.5245	.5843	.6447
+0.05	.4941	.5591	.6186
+0.055	.4664	.5361	.5943
+0.06	.4412	.5150	.5717
+0.07	.3971	.4777	.5309
+0.08	.3600	.4457	.4952

IMPLICATIONS

It should be clear from the foregoing evidence that the new methods of accelerated depreciation authorized in the Internal Revenue Code of 1954, and particularly the years-digit method, offer management the opportunity to make considerably increased annual depreciation charges for an indefinite period and, consequently, very great tax savings. Moreover, contrary to erroneous general belief, these tax savings will be permanent—at least as long as the law remains in effect. In no legitimate sense may they be considered tax deferrals.

For the company

There are certain corollary implications for the company. Statements prepared for tax purposes using years-digits (or declining-balance) depreciation, as opposed to straight-line depreciation, will generally show:

1. Higher annual depreciation charges;
2. Less taxable income;
3. Less tax payments;
4. Less income (net of depreciation charges) after taxes;
5. Higher real return on invested capital (depreciation charges plus income after taxes);
6. Higher accumulated depreciation reserves and lower figures for the net or depreciated value of property.

Any company can get a good notion of the magnitudes involved in its own case by setting up a little study to ascertain, for example, just what depreciation charges would have been under each of the major methods being considered in this article if the company had had any had exercised in the past the choice now open to it under the new tax law. Thus, a firm might go back to its records of capital additions, and retirements where relevant, between 1913 (when the Federal income-tax law went into effect) and 1953 to see what charges would have been under the new law. Or it might use any plausible estimates of future capital expenditures and retirements for the same purpose.

The results will, of course, vary somewhat from firm to firm and, for future periods, with the particular set of estimates made. But the broad outlines of the conclusions should in virtually every case be astonishingly similar to those of the preceding analysis. (To the extent that national income statistics are built from corporate income statements and balance sheets, and these, in turn, reflect accounting methods for tax purposes, there will be similar effects on aggregative measures. For example, national income, which is calculated net of depreciation charges, will appear smaller under years-digits depreciation than it would be under straight-line depreciation.)

Of course, the new depreciation provisions will have an uneven impact on different industries. Those industries and companies in which capital expenditures are relatively heavy compared to income will gain more from the new depreciation provisions than those industries and companies making relatively light capital expenditures. Thus, as noted earlier, retail establishments should have relatively little to gain in the way of tax benefits as compared to certain public utilities, railroads, and manufacturing industries. Similarly, companies which are expanding stand to gain more than those which are not expanding.

For the economy

The effect on the national economy may well be substantial. Assuming, for purposes of illustration, that the new depreciation provisions and resultant changes in tax liabilities had no effect on the amount of the gross national product, we could estimate roughly that by the year 1960 the United States Treasury would be losing about $3 billion per year as a result of these new provisions if current tax rates on business income remain the same. By 1965 the tax loss would rise to more than $5 billion per year, and it would continue to rise thereafter.

Such a reduction of business income taxes may represent in effect a step in the direction of reversing the past trend in this country toward more progressive rates of taxation, for to the extent that the reduction is not passed on to the consumer the tax incidence will be relatively greater on the less wealthy rather than the other way around.

In reality, the new tax law should affect the level of national income as well as taxes. The question is: How? There are at least two views. Let us first take the optimistic view, which the administration held.

The optimists: One of the main arguments for the new provisions was their anticipated "incentive effect" on the level of gross capital expenditures.

It should be clear that any cut in tax rates is in itself a stimulant to business. If rates are cut, the initial effect is to leave somebody in the economy with more disposable income. It is entirely reasonable to assume that this somebody, or rather "somebodies," whether consumers or businesses themselves, will use some of the increased disposable income to buy more of the products of business. In the economist's terms, aggregate demand will be raised.

To the extent that lower taxes will in fact raise the level of capital investment, national income will be higher and tax receipts will, accordingly, be higher than they would be without the increase in national income. It is even conceivable that the increase in spending might redound so much to the benefit of some companies that they might end up paying more taxes, in spite of the higher depreciation charges.

The skeptics: But before one becomes too much taken with this line of analysis, one should recognize that the cut in tax rates embodied in the depreciation provisions of the new tax law cannot properly be considered by itself. A cut in tax rates will cause some increase in national income, but it is hardly likely to cause enough of an increase in national income to prevent a considerable drop in total tax receipts. Then, unless either government expenditures are reduced or other tax rates are raised, the Government will be left with a budget deficit.

If one believes that it is not likely that the administration will operate indefinitely with a budget deficit (I do not want to argue the wisdom of doing so here), one must conclude that the depreciation changes will be accompanied by, or swiftly followed by, either reductions in Government expenditures or increases in other tax rates of comparable magnitude. Indeed, since the Government has already been operating, with a budget deficit, one need only believe that an increase in this deficit would be countered by efforts to cut Government expenditures and/or increase other Federal tax rates.

If this happens, as I expect it will, the effect on the level of national income becomes, at best, most uncertain. With their favorite qualification about other things remaining the same, economists point out that equal reductions in Government expenditures and taxes definitely will cause a decline in national income. (Very briefly, the reason has to do with the fact that Government expenditures have more of a leverage effect than equivalent increases in disposable consumer income, some of which is channeled into savings.) Of course, other things never do remain entirely the same in reality, but the burden of proof would still appear to rest on those who contradict the principle.

The optimists supporting the theory of the new tax law may properly be called on to show just what things would change, and change sufficiently, to raise income. Certainly they must acknowledge that, putting it as simply as possible, Government expenditures involve in large part Government purchases of the products of industry. If the Government is to cut its purchases of these products by, say, $3 billion in 1960, that is a clear loss of $3 billion in sales to American business.

If national income is to be prevented from dropping, the optimists must show that every dollar of the $3 billion in tax gains under the new depreciation provisions (or tax losses from the Treasury's point of view) estimated earlier in this article will create a dollar of private purchases. This, and more, is possible—but not likely.

Tax increases: Suppose that the tax-rate decline from the depreciation changes is compensated not by reducing Federal expenditures but by a proportionate increase in tax rates elsewhere? There is a question as to which tax rates would be increased, but it is possible that tax rates on business income would be. If they were, tax payments by the average business would be the same as if the law had not been changed, with the tax reduction because of higher depreciation deductions offset by the increase in business income-tax rates. Companies making relatively heavy capital expenditures would, of course, be better off, while those with little in the way of capital expenditures would be worse off. It is difficult to see any increase in national income from such a favoring of some firms at the expense of others.

It is also possible that the compensatory increase in tax rates would be made in personal income taxes or in excise taxes. In this case one might argue that the weight of recent economic theory and statistical data suggests that increases in these taxes would reduce the amount spent in buying the products of business by at least enough to offset the advantage of a reduction in business tax liability. In any event, there certainly is no clear case for the proposition that the increase in what business would spend out of its tax reduction would be greater than the decrease in spending forced on other sectors of the economy by a corresponding rise in taxes on them.

Thus, as long as the demand for all that American industry is capable of producing cannot be taken as assured, there is a substantial likelihood that the typical American firm will find that what has been given in the form of tax gains from the liberalized depreciation provisions has been largely taken away in reduced sales to the Government, to the consumer, and to other firms, and in higher tax rates. I say "largely" and not "entirely" to allow for some effect of the change in tax incidence, whereby businesses pay less and individuals pay more in taxes. It is even possible, unfortunately, that the total effect of all these various associated changes in amount of Government purchases, definition of taxable income, and corporate and individual income tax rates may be deflationary in character. Then the typical American firm would find itself worse off than it would have been in the event that no firms had been allowed to use the new depreciation methods for tax purposes.

ECONOMIC GROWTH

But suppose that in one way or another we can set aside or take care of the problem of aggregate demand. What effect, then, will the new law have on the capacity for production or on the supply of output? One good argument runs as follows: If full employment and capacity output can be maintained, or, at least, if the new depreciation provisions can be assumed to leave unaffected the level of employment or proportion of capacity utilized, the inducements to capital expenditures offered by the new law will shift resources from the production of goods for immediate consumption to the production of plant and equipment for future production. This shift will lead to a growth of productive capacity. Unless a lack of demand interferes, therefore, we can conclude that the liberalized depreciation provisions will induce a faster rate of growth of the national output.

We might then be able, after all, to eat our cake and have it too. We should enjoy lower tax rates per unit of gross national product but be able to sustain the same amount of Government services out of taxes because total tax payments would be maintained by the larger total product. Whether, or the extent to which, this happy possibility might eventuate raises major questions central to the operation of our economic system. It suggests also the problem of what measures, in addition to or instead of the changes in tax depreciation regulations we have been considering, the Government might undertake to help bring about such an outcome. Such matters are, unfortunately, beyond the scope of this article.

It is not my purpose to make a conclusive evaluation of the new depreciation provisions as good or bad. Such an evaluation must, in the last analysis, involve a political judgment which I shall not undertake in this space. But whether the law is "good" or "bad," the earnings-conscious businessman should secure the best possible advice from tax experts, management consultants, and even economists, who can evaluate the new depreciation methods in the light of the situation of the individual firm. For whatever the ultimate effect on the economy as a whole may be, no intelligent businessman can afford to forego the advantages which are now legally his.

THE PROPOSED HIGH DAM AT HELLS CANYON

Mr. MORSE. Mr. President, I desire now to speak briefly by way of reply to a speech which the senior Senator from Idaho [Mr. DWORSHAK] made in the Senate on March 8 on the Hells Canyon Dam issue. I regret that the Senator from Idaho is not present in the Chamber at the moment, but he could not be present today. I made clear to his office my intention to make this reply today, because in my section of the country, it is very important that this reply be made available over the weekend. It has been sent to the Press Gallery. There is a great deal of interest in it in the Pacific Northwest, because the senior Senator from Idaho and I are poles apart on the Hells Canyon Dam issue, as will be seen from the comments I shall make in the course of this speech. The reply is due today, and I make it, even though the Senator from Idaho is absent from the Chamber, as I was absent from the Chamber the other day when he made his speech.

On March 8, it was my privilege to introduce a bill to authorize Federal construction of the high Hells Canyon Dam on behalf of myself and 29 other Senators, all but 2 of them Democrats. Simultaneously, Mrs. PFOST of Idaho, Mrs. GREEN of Oregon, Mr. MAGNUSON of Washington, and Mr. METCALF of Montana introduced identical companion bills in the House of Representatives.

Unfortunately in the Senate the State of Idaho is unrepresented among the sponsors of the Hells Canyon bill. All of the Senators of the other States of the Pacific Northwest—all Democrats—are sponsors.

It was with some surprise that I read the remarks of the senior Senator from Idaho delivered in the late afternoon of March 8.

On March 8, 1955, the senior Senator from Idaho indicated his opposition to the Hells Canyon project for the first time in public so far as I am aware. Certainly he did not do so during his campaign for reelection last fall.

In the course of those speeches I said, "You should smoke out your senior Senator and find out where he stands on Hells Canyon Dam. Is he for it or against it?" So far as I know, at no time during the campaign did the senior Senator from Idaho even come near committing himself one way or the other on this issue. I am sure the people of Idaho would be surprised to hear him say that he did commit himself. Hells Canyon Dam is one of the most important issues in our region.

Certainly he maintained a studious silence before his reelection campaign, although I remember that he was on the floor several times during the last 2 years when the Hells Canyon project was discussed.

I was able to discern two major points raised by the senior Senator from Idaho: First, that the sponsors of S. 1333 were both ignoring and threatening the interests of the State of Idaho, and second, that with future upstream use of water for irrigation, including some vague projects which he did not specifically describe, water supply for the operation of Hells Canyon project would be inadequate.

Therefore, in this regard, he should have taken the time to read carefully the provisions of S. 1333 affecting his State before he prepared his speech. I presume his eagerness to be heard on this matter exceeded his eagerness to learn what specific proposals in the bill had direct bearing upon Idaho. I can understand this eagerness, which in anyone else than the senior Senator from Idaho might be construed to constitute prejudgment.

POWER RESERVED FOR IDAHO AND EASTERN OREGON

I should therefore like to remind him that section 3 (a) of our bill allocates 500,000 kilowatts of prime, year-around power to the State of Idaho and those sections of eastern Oregon on the Snake drainage, more electric energy than is now being generated in southern Idaho by all the utilities, private and public combined.

That fact is ample proof that the sponsors of this bill have not forgotten southern Idaho. But the senior Senator from Idaho apparently forgot to read the bill before he made his charge, because the 500,000-kilowatt guaranty in the bill represents more power for southern Idaho than is being generated at the present time by all the private and public utilities combined.

Would the senior Senator from Idaho say that this low-cost power would be a disservice to the citizens of the State he represents? Would he persist in implying that Idaho was not included in the power benefits which would accrue to underdeveloped areas rich in human and natural resources crying for such low-cost power to provide new industries and jobs?

Would the senior Senator from Idaho deny that the transmission interconnection with the Columbia River power system would mean that more than half a million kilowatts of Federal low-cost power will be available from this power pool for his State of Idaho when load growth there so requires? Would this be a disservice to the State of Idaho under our bill?

IDAHO WATER RIGHTS FULLY PROTECTED

Will the senior Senator from Idaho then choose to comment upon his obligation to the people of Idaho in regard to section 2 of S. 1333? Does this language or does it not plainly and unequivocally subordinate the operation of the Hells Canyon project to upstream rights to the use of water from Snake River and its tributaries both present and future, and without limitation other than those of Idaho law, as to extent of such upstream rights?

Would the senior Senator from Idaho then care to comment concerning the water rights section in his own Hells Canyon bill which he introduced in the 81st Congress, which limited the amount of upstream diversion to which the operation of Hells Canyon would be subordinated to reasonable and equitable amounts which would, in effect, place a ceiling on upstream development about which he now appears to be protesting by way of an allegation that will not bear analysis in connection with the bill several of us introduced the other day?

Has the senior Senator from Idaho changed his ideas on reclamation in the meantime? Did he then wish to limit it, and now does he wish to provide for fullest possible reclamation? If so, would he agree with me that the language in section 2 is the kind of ironclad provision assuring such development without any obstacle from a downstream project at Hells Canyon in contrast with the equivocal provisions of his own bill which apparently he has chosen to forget for fear of embarrassment?

If the senior Senator from Idaho desires to facilitate expansion of Idaho reclamation, where does he expect to obtain the power revenues from which to help make these projects feasible? Will his small holdover storage projects and run of river dams on the extreme upstream reaches of Snake River provide this? He apparently is more interested in some alleged flood control to a small area of his State than he is for expanded irrigation. For he has called in the Corps of Engineers to conduct studies of possible upstream storage on the headwaters of the Snake River, with the Bureau of Reclamation acting merely as a guest. The Bureau has studied over and over for long years these possible installations upstream from Idaho Falls, which are small and at best would provide merely a few thousand kilowatts of power for pumping purposes, and some insurance to land already under ditch that supplementary water will be available in extraordinary dry years.

These upstream projects have been studied for many years and have yet to be proposed for authorization. The senior Senator from Idaho knows this to be so.

Could this be the same Senator DWORSHAK who said on the floor of the Senate on April 11, 1950:

> I should like to point out * * that those who advocate development of the Mountain Home project, involving subsidies for reclamation, are thoroughly aware of the fact that the project could not be defended unless it were tied to the Hells Canyon development. (CONGRESSIONAL RECORD, vol. 96, pt. 4, p. 5031, 81st Cong., 2d sess.)

I should also respectfully and good naturedly say: "End of the argument."

I say that because the senior Senator from Idaho, out of his own mouth, on the floor of the Senate, has expressed the knowledge that Mountain Home has no chance of development except in connection with the development of Hells Canyon Dam. Is he no longer concerned about the Mountain Home irrigation project?

I fail to recall any expressions by the senior Senator about the proposed Mountain Home project. He seems chiefly concerned with eastern Idaho and little with the rest of his State. But since he conveyed the impression that the Hells Canyon bill, S. 1333, was little concerned with Idaho, I shall refer him at this time to section 4 of this bill which provides that the Secretary of the Interior must—that is mandatory—make a report and findings on the Mountain Home project during the next Congress, after which the Congress will be able to act upon it.

I say from the floor of the Senate today to the people of Idaho that section 4 of the Morse bill contains a mandatory requirement in that the Secretary of the Interior report to Congress his findings on the Mountain Home project during the next Congress. That will be of great service to the people of Idaho.

When we consider the merits of the Mountain Home project, it will be found to be of great benefit to the people of the State of Idaho as well.

In serving the people of Idaho, would it be possible that the senior Senator from Idaho wishes to carry water on both shoulders, so to speak, by diverting attention from the big grab which the power companies are engineering at Hells Canyon, at Mountain Sheep, and Pleasant Valley downstream, and on the Clearwater? Is he accomplishing this by holding out a few small lollipops to local interests while the power companies get their hands on the magnificent sites along Snake River's middle stretch and on the Clearwater?

Where is his Mountain Sheep and Pleasant Valley legislation, if he is in favor of it? Where is his proposed legislation for Federal construction of Bruce's Eddy and Penny Cliffs on the Clearwater River? The senior Senator from Idaho has, since the private power companies have decided to take over those projects, been so quiet that you can almost hear a pin drop, but he chooses to roll his thunders over the headwaters.

THE WATER SCARCITY SCARE ARGUMENT

The senior Senator has brought up the matter of adequate water supply for Hells Canyon. He says that his phantom projects on the Snake's headwaters will not allow a high dam at Hells Canyon because it will divert all the water.

But at the same time he holds that the Bureau and Corps know their business on the matter of proper preconstruction investigation, hydrology and engineering of his own projects. Then at the risk of being thought inconsistent, would the Senator consider that the water studies of the two great resource agencies would be misleading when they reveal that there is plenty of water for all conceivable upstream irrigation in the next 50 years, together with the operation of Hells Canyon?

I only need to cite the testimony of J. R. Riter and Frank Clinton, of the Bureau of Reclamation to this effect. And since the senior Senator from Idaho sets great store by the impeccable objectivity of the Federal Power Commission, let me quote from the staff counsel opening brief on the matter of water supply at Hells Canyon, found on page 4 of appendix B:

> The additional irrigated acreage, as such, does not have much effect on the estimate of power production in the Hells Canyon reach of Snake River, as long as a reasonable figure is used.

The staff counsel consider both the estimates of Mr. Lynn Crandall, upper Snake River watermaster, and that of the task force of the Columbia Basin Interagency Committee as being realistic. The first of these envisions, 1,300,000 new acres—I ask Senators to mark that figure—to be brought under irrigation in the next 50 years, the second 1,196,000 new acres.

These official Government reports all indicate there is plenty of water for that and also for the power development of Hells Canyon.

Mr. Crandall is employed by the very irrigation districts on Snake River which the senior Senator mentions as being concerned over water supply for irrigation versus Hells Canyon. In his testimony before the Federal Power Commission he reached the conclusion that the water supply is adequate for the high dam.

In fact, Mr. President, in all the years I have been fighting for the construction of this high dam at Hells Canyon during which time I have conferred with the Bureau of Reclamation engineers and with the Army engineers, never have they raised a question as to the adequacy of the water. To the contrary, they have made clear time and time again that there is adequate water both for reclamation development and power development as well. Farmers can be scared by this type of argument—this raising of a bugaboo—as the senior Senator from Idaho has done and as the power companies in the Pacific Northwest have been trying to do for years, and as they tried to do in my State not so many years ago when there was a referendum on this question. They have raised the scare argument that Hells Canyon should not be built because there is not enough water for both irrigation and power. So they tried to drive a wedge of discord and disagreement between the farmers and those who want the power for industrial development. That is why I intend to pin down this argument, which is a fallacious argument, that there is not enough water for both irrigation and power. The expert testimony of the United States Army engineers has consistently shown that there is plenty of water for both purposes.

Mr. NEUBERGER. Mr. President, will the Senator yield?

Mr. MORSE. I yield.

Mr. NEUBERGER. Is it not true that in the period in which the senior Senator from Oregon has been making a fight for Hells Canyon Dam, the various Members of Congress from Idaho have never once raised the argument of there being enough water when it comes to private dams, but there is not enough water when it concerns a Federal dam?

Mr. MORSE. My colleague is correct. I shall cover that point later in my speech. There was never a question raised about whether there would be enough water for the private companies for their low-head dams. Except for that great Democratic Congresswoman from Idaho, Mrs. PFOST, those of us who have been fighting for Hells Canyon Dam have looked in vain for any support from the congressional delegation from Idaho for this project, which is so vital to the economy of the Pacific Northwest, including the State of Idaho.

Mr. NEUBERGER. Is it not true that in the State of Idaho, where the views of the senior Senator from Idaho on power have unfortunately prevailed, population, economic growth, and all the other elements that indicate prosperity of the people have lagged behind as compared to Idaho's sister States in the Northwest?

Mr. MORSE. The Senator is correct. That is one of the reasons why there is a growing concern at the grassroots in Idaho.

In his speech the other day the senior Senator from Idaho gave the impression that we would find this a very unpopular issue in the State of Idaho. Of course, he is not going to get very far by telling Mrs. PFOST that, because she was elected by a handsome majority in her district on the Hells Canyon Dam issue more than on any other issue.

Mr. President, I wish to say for the RECORD—and the Senator from Idaho can reply to it next week—that I should be perfectly willing, after a full discussion in the State of Idaho, to have the issue go to a referendum in that State and let the outcome be determined by that referendum. I think the Senator will discover that when the people of his State come to understand the issue as the people in Oregon and Washington understand it, they will join forces in insisting that Hells Canyon Dam be constructed.

Mr. President, Mr. Crandall, to whose statements I have previously referred, is employed by the very irrigation districts on Snake River which the senior Senator from Idaho mentioned as being concerned with the water supply for irrigation versus power supply from Hells Canyon.

Either of the two amounts mentioned will be superfluous and overestimates so long as the senior Senator from Idaho ignores two questions, as he did in his remarks on the floor of the Senate on March 8, 1955:

First. Where are the major power revenues coming from to aid such a massive new irrigation development? He has already washed his hands of the last two possible ones—Hells Canyon and Mountain Sheep and Pleasant Valley—for the private power companies want them for their own monopolistic uses.

I emphasize, Mr. President, that if the farmers of the State of Idaho think they have the ghost of a chance of getting cheap power from the Idaho Power Co. for pumping purposes, then they do not know the record of private utilities in this country in respect to supplying farmers with cheap power for such purposes. The record has been a consistent one of high power rates once there is removed competition with a great people's dam such as Hells Canyon would provide. That is why I said in my speech a few days ago that the farmers could be served by the phosphate beds in the Northwest; and that they are going to suffer unless the Hells Canyon Dam is constructed, because those phosphate beds cannot be developed with the high-cost power of private utility companies.

The testimony in the record is that Hells Canyon Dam power would reduce from $15 to $20 the cost per ton.

Second. Where is the cheap secondary power coming from to expand groundwater pumping irrigation on the Snake River plains as the lift depths increase and the excessive private rates hang like a millstone around the neck of those new farming enterprises otherwise willing to undertake the watering of new land by pumping?

The senior Senator from Idaho has adopted a remarkable device of not facing up to these two issues which are so closely bound up with the future of

Idaho at Hells Canyon by setting the Corps and the Bureau at each other's throats in a race for dam sites reminiscent on a local scale of the same kind of procedure that was stopped by President Truman on both the Columbia and the Missouri River by the drawing up of a joint coordinated plan for development of the entire basin.

In 1952 when Hells Canyon legislation was being heard in the House, where was the Senator from Idaho? He was introducing a bill for the small Scriver Creek power facilities which the House bill already included. In other words, he took a little segment of the House bill involving Idaho and introduced it in the Senate; but it was already included in the House bill.

In 1953, where was the senior Senator from Idaho? He was engaged in setting the Corps of Army Engineers and the Bureau of Reclamation at each other's throats below Hells Canyon and on the Clearwater. In his speech on March 8, the senior Senator from Idaho urged that Mountain Sheep, Pleasant Valley, and Nez Perce be developed. It might be well to remind him that such a development would constitute a major achievement, for if Nez Perce were ultimately constructed, as it should be, the Mountain Sheep and Pleasant Valley sites would be flooded out, and vice versa.

The senior Senator from Idaho cannot have this both ways. He cannot eat his cake and have it, too. He will have to make up his mind whether he wants Mountain Sheep and Pleasant Valley, or Nez Perce. He cannot have all three, because if Nez Perce were constructed, Mountain Sheep and Pleasant Valley would be flooded out. If he has Mountain Sheep and Pleasant Valley, Nez Perce will be flooded out.

The senior Senator from Idaho should be advised also that, even with the addition of Salmon River diversion into either Nez Perce or the Mountain Sheep-Pleasant Valley political dams, either would call for the same water from the upper Snake as does Hells Canyon. This is the point which was made by my junior colleague a few minutes ago. It is interesting to hear a discussion about water supply in connection with Hells Canyon, but the opponents of Hells Canyon do not like to talk about water supply in connection with private dams.

Therefore, if the theory of the senior Senator from Idaho is correct about the inadequacy of the water supply by virtue of upstream depletions, would this not be equally true below as at Hells Canyon? Of course, it would not be true at either place, let me emphasize for the record; but if it were true at one place, obviously it would be true at the other.

Moreover, assuming that there was not enough water for the high dam, would there be enough for the three Idaho Power Co. projects, which in the company's filings with the Idaho Reclamation Department, call for nearly three times as much water delivered as does the proposed Federal project?

POLITICAL ENGINEERING VERSUS PRIVATE UTILITY SCUTTLING

It is perplexing to me to read that the senior Senator from Idaho regards Hells Canyon as simply a political dam, and that it is obstructing the true path to more power and other benefits which come from an orderly development of our river potential. It is particularly ironic to read this in light of the amount of time and money spent in assiduous study of the Hells Canyon site in relation to the Senator's little phantom projects on the headwaters of Snake River which have not even been formally proposed by either of the Corps of Engineers or the Bureau of Reclamation. I wonder if the senior Senator from Idaho would also care to total up the number of new starts of major projects in the Pacific Northwest or anywhere else by the Eisenhower administration since it has taken office. The great dams like McNary, Grand Coulee, Hungry Horse, Shasta, Bonneville, Chief Joseph, and the Dalles were each and every one produced by Democratic administrations. Yes, and in the Senator's own State there are the Anderson Ranch and Palisades Dams. I understand that the senior Senator from Idaho has claimed some credit for having had Palisades Dam constructed. It is my own understanding that Democratic Senators from his own State, working together with various local citizens, did the real work, and that the senior Senator from Idaho, while supporting Palisades, was merely in at the kill, but not during the chase.

I am not sure that I completely understand the senior Senator's power policy. Thus far, in serving the people of Idaho, he has been chiefly responsible for a series of interminable studies of river reaches in Idaho already studied half to death. I am not too sure that that might not constitute a violation of his well-known stand on economy in Government.

But where are the new low-cost kilowatts? Where are the power revenues for assistance to future irrigation, which the senior Senator from Idaho says he champions? Where is the low-cost power to aid in pumping irrigation? No low-cost kilowatts have sprung up like magic at the sound of the senior Senator's voice. I can assure the Senate that none will.

In serving the people of Idaho, the senior Senator should consider these matters very carefully, before he condemns those who proposed legislation which will provide in great measure on the Snake River the economic impetus that he must realize his State so urgently requires. This cannot be done by studies and more studies, by equivocal positions, by setting one resource agency against another, by setting one section of a State against another.

The senior Senator from Idaho should evaluate the situation his State faces instead of attempting to chart his course in a half dozen different directions in an effort to avoid facing the wind.

In his speech on March 8, he said he did not propose to debate the bill on the floor of the Senate, but that the debate would take place before the Committee on Interior and Insular Affairs.

I am willing to meet the senior Senator from Idaho in that forum or in any other. In the next few weeks field studies on this bill will be held in the Pacific Northwest by the Committee on Interior and Insular Affairs. I wish to compliment and thank the chairman of that committee, the distinguished senior Senator from Montana [Mr. MURRAY], for announcing that such field hearings will be held, because by them I am confident the facts can be brought to the people of the Pacific Northwest. Once they understand the facts, I have no doubt as to what their verdict will be. It will be an overwhelming verdict in support of urging Congress to proceed, without greater delay, to build the indispensable dam, indispensable so far as the economic future of the Pacific Northwest is concerned—the high Hells Canyon Dam.

TAX RATE EXTENSION ACT OF 1955

The Senate resumed the consideration of the bill (H. R. 4259) to provide a 1-year extension of the existing corporate normal tax and of certain existing excise-tax rates, and to provide a $20 credit against the individual income tax for each personal exemption.

Mr. LONG. Mr. President, there are many reasons why I favor a tax reduction for the average American. The first is that I believe those in the middle- and lower-income brackets are entitled to tax reduction as a matter of simple justice. I say this because they have been ignored thus far by the Eisenhower administration. As a group, they have had virtually no increase in their purchasing power during the past 2 years. Especially those who are farmers have seen their net worth and their income decline drastically.

Let us consider now what happened to the favored few during the same 2 years. One of the most fantastic aspects of this picture is to be found in the enormous increase in value of corporation stocks.

Since the administration came into office in January 1953 the value of the shares listed on the 15 American stock exchanges has increased by the staggering total of $50 billion. Mr. President, this figure stands even after deducting $5 billion for the 39 new issues of stock which were placed on the market during this period. It represents an increase in value of nearly 40 percent.

Taking Secretary Humphrey's own figures regarding stock ownership, and ignoring others showing even greater concentration of stock ownership, which he has disputed, we find that 90 percent of the American families own no corporation stock. Therefore, none of them participated or benefited in any way from this tremendous bonanza. The remaining and lucky 10 percent, however, benefited in increased net worth on the average by almost $12,000 for each family.

In addition, and again according to the Eisenhower administration figures, 1 percent of the American families own 70 percent of the stock. When this is worked out, we find that this 1 percent, or 450,000 families in America, had an average gain of $78,000. Stated another way, each member of these families has had his or her net worth increased on the average by nearly $25,000.

What has happened in the way of national tax policy, which has served to contribute to this situation?

On January 1 of last year, 1954, the excess-profits tax expired, thus reducing corporation taxes by $1,700,000,000 annually.

Later last year, the Eisenhower-Humphrey tax relief bill went into effect, providing an additional $1,400,000,000 each year in tax relief to corporations and businessmen. Of this amount $360 millions a year was in a direct reduction of taxes on stock dividends. For the first full year of operation, a major portion of a billion dollars will be due to the provision for rapid write-offs on purchase of new machinery, and this loss will go up to more that $2 billion by 1960.

There were many other provisions, little noted except by the experts who assist the corporations and the rich in filing their tax returns, which were of almost equal value. One of them has been aptly called the Humphrey blooper.

This was not calculated to result in any loss to the Treasury—or only a negligible amount—but it has been discovered that it is likely to cost a billion dollars unless Congress takes action to plug up the loophole.

Mr. President, I do not suggest that these factors alone have accounted for the situation on the stock market, but I do say insofar as the Eisenhower administration tax policy has been concerned, that its effect has been in this direction.

While stock prices have been soaring, profits of the large corporations have continued to rise, especially those having assets of more than $100 million each.

An entirely different picture is found when we look at other elements of the economy. Manufacturing companies with less than $250,000 net assets have had their annual rate of profit fall from 10.6 percent after taxes for the first 6 months of 1952 to 4.1 percent in 1954, or, in other words, their profits have been reduced by almost two-thirds. In addition, there were 10,300 fewer businesses of all types started in the first 6 months of 1954 as compared with the same period in 1953, and Dun and Bradstreet report 2,224 more business failures involving court proceedings or voluntary actions likely to result in loss to creditors for 1954 than there were in 1953.

The farmer has certainly not shared in this bonanza. His realized yearly net income has gone down from $13,600,000,000 in 1952 to $12 billion in 1954. The net worth of the farms and equipment has been going down at least 10 percent—all of this, mind you, at the same time that each of the 1 percent of the American families owning most of our corporation stock had their average net worth increased by $78,000.

During the past 2 years the small wage earner has certainly not been experiencing any such bonanza. Those who have managed to remain steadily employed without having to suffer either part-time or total unemployment have just about managed to stay even with the game. They have had only small wage increases to meet the further increase in their cost of living.

Unemployment has increased. It is still increasing. In 1954 there were 3.2 millions unemployed, according to the Census Bureau. This is twice as high as the rate in 1953. There was an increase of 250,000 unemployed from January 1954 to January 1955. Furthermore, it is generally predicated by most of the experts that unemployment is likely to increase more during the present year. It is especially pointed out that the automobile industry cannot sell cars at anything like the rate of 8.5 million annual production, at which rate it is currently producing. This can only mean serious unemployment later this year, both in the automobile companies and in the very important related industries, such as steel.

Even the current unemployment figures are not representative of the true situation. The unemployment figure does not record the many people who have entered the labor force or who have lost their jobs in manufacturing, mining, or construction, and have been forced to take less desirable jobs in service and other subsidiary industries.

I am sure that all of us have been told by our wives that domestic help is much more easy to obtain now than it was 2 years ago. The reason should be clear to everyone.

What is revealed is the clear and unmistakable need for additional purchasing power to be placed in the hands of the average family. We certainly do not have any lack of production facilities in which to employ our millions of unemployed or poorly employed. I refer my colleagues especially to the excellent diagram distributed this week by U. S. News & World Report, on pages 26 and 27. This chart certainly leaves no room for doubt as to the availability of additional capacities in virtually all fields and, in addition, the existence even now of surplus commodities, especially on our farms.

Mr. President, I should like to make my position clear regarding the particular tax relief proposals which I would favor. I am for the $20 tax credit for each taxpayer and for each dependent. I would favor placing it into effect immediately.

The Democratic proposal for a $20 per person tax credit would work as follows:

A man would save $20 for himself; he would save another $20 for his wife and $20 more for each child. A family of five would save $100 each year.

This would mean that people in the lower income brackets would buy more of the things being produced on our farms and in our factories. This would mean more jobs. It would mean greater national production and, in the long run, it would mean greater revenues for our Government, because full national production and full employment would bring greater tax receipts.

To say that this is inflationary is ridiculous. Prices actually went down last year when $7 billions of tax reductions went into effect. The $20 tax credit would cost only one-third as much.

This tax proposal is aimed directly at the objective of stimulating consumer buying. If it suffers from any defect, it is the defect of being too small and too late, not too large and too hasty. I recognize this shortcoming of the proposal, but I believe that one step in the right direction is better than standing still.

If we cannot put through even this small reduction and make it available immediately, I certainly shall try to settle for what can be obtained. I am well aware that several of my most esteemed colleagues on this side of the aisle have been persuaded that we should not reduce taxes at this time, because of the budgetary deficit. If it is necessary to withdraw some of the benefits granted to the corporations, business men, and our wealthier taxpayers, in order to obtain some relief for the average American families, I shall certainly be prepared to support such proposals.

The position taken by the majority of Democrats on the Finance Committee is based upon experience. It adheres to the facts of the situation. It does not pretend that we can eliminate the rising unemployment by ignoring it, and, above all, it puts the well-being of the average American family first. It is only upon the well-being of these American families that the well-being of their Government and its financial affairs can be soundly based, in the long run.

The general economic arguments in favor of increasing purchasing power for the average American families are compelling. By very competent estimates, we would already be producing close to $30 billions more in additional goods and services for our people if we had merely continued in the past 2 years to maintain the long-term average annual increase in our national production.

Stimulation of purchasing power is necessary if our economy is to regain momentum and is to continue its expansion at the rate which is necessary for our national well-being. The experts seem to be in agreement that our national production can reach the tremendous total of $500 billions annually within the relatively near future. This cannot be done, however, so long as we have an administration which hounds itself with the unfounded fear of inflation.

It is difficult to accept at face value the current outcries of administration spokesmen who brand this measure designed to provide a meager measure of relief to our average citizens as irresponsible and inflationary.

Certainly this same administration claimed credit in the last elections for the "biggest reduction of taxes in history in 1 year." This was true with a Federal deficit more than twice as large as it is now. Moreover, the tax reduction was 3 times as large as the full $20 tax credit proposal adopted by the House of Representatives would cost.

In opposing a tax reduction at this time, it seems to me that the administration is faced by inescapable logic. Either it must believe—

(a) That the economic recovery has reached the point where a tax reduction to stimulate purchasing power to carry the recovery forward is no longer needed, or

(b) That the $20 tax credit is less likely to promote economic recovery than the type of tax reduction granted last year.

Neither of these views is supportable. With almost 4 million people unemployed, including those partially employed, and tremendous unused facilities of almost every kind, it is absurd to argue that the recovery is complete. It is equally wrong to say that a direct tax reduction for those who spend rather than for those who save would not have a stimulating effect upon our economy.

Inasmuch as the majority of the Senate Finance Committee has seen fit to vote against the $20 tax credit, and inasmuch as the Eisenhower administration is using all of its great powers to prevent the giving of any tax relief to those in the low-income brackets, those of us who were in the minority of the Finance Committee have felt obliged to work out a provision which I shall call the "balance the budget" proposal. Under this proposal, some relief could be given without having the Government go more deeply into debt.

While this provides to the great majority of our people less tax relief than some of us would like to provide, it is much better than nothing, which is what the Eisenhower administration would provide. Thus, we propose to take back some of the concessions given last year to corporations and business in general, and this proposal is made in order to offset the cost of the tax relief which we still propose to provide for those in the low-income brackets.

The Senate will have an opportunity to vote on this proposal. It would provide a $20-tax credit for each taxpayer, but without providing any credit for the taxpayer's spouse. A $10-tax credit would then be provided for all other dependents. Thus, a family of 4 would save $40; a family of 5 would save $50; and so on.

While I would prefer $20-tax relief for each individual, the $20-$10-tax credit proposal squarely meets the administration argument against tax reductions without balancing the budget. The proposal would raise offsetting revenues to more than pay for the relief which would be provided for those in our lower income-tax brackets.

Mr. President, at this point I might refer to the hearings on the $20 tax-credit proposal during the course of which I asked the Secretary of the Treasury about his attitude in regard to the arguments he had made against our proposal. As shown on page 69 of the hearings, I asked the following question:

> Senator LONG. Mr. Secretary, if we should undertake here to reduce the spending by an amount equal to the tax relief, or if we should raise offsetting revenue to the extent that we give relief here—although we may thereby create other differences of opinion—the facts that you have given here would not apply, would they?

I now read the reply:

> Secretary HUMPHREY. That is correct. If you know where the money is coming from and you provide it, then you can disburse it.

Therefore, Mr. President, all the arguments the Secretary of the Treasury made, so ably supported by some of the members of our committee, by the admission of the Secretary of the Treasury do not apply when we undertake to raise revenue to offset the loss of revenue occasioned by giving some tax relief to the average American citizen. Then we have to decide only the question of whether we are going to continue to favor the "trickle-down theory," which has not proved effective in providing additional employment or the recovery we desire; or whether we are going to accept the theory which most sound economists advance today, namely, that by providing greater purchasing power for the mass of our people, we provide more jobs, more employment.

Last year I voted against striking from the Eisenhower-Humphrey tax relief bill the concessions which were made to corporation stockholders. I voted also against striking the provision which granted businesses the right to a very rapid tax write-off of their expenditures for new equipment and machinery.

I felt that there was merit to both of these proposals. Nevertheless, as between the two alternatives, I did not feel that we could afford to grant such favored tax treatment to corporations and businesses, in clear preference to our smaller wage earners and their families.

For that reason, last year I voted to substitute a provision similar to the $20 per person tax credit for the provision that would grant preferential treatment to income in the form of corporation dividends.

Mr. GORE. Mr. President, will the Senator from Louisiana yield to me?

The PRESIDING OFFICER (Mr. BIBLE in the chair). Does the Senator from Louisiana yield to the Senator from Tennessee?

Mr. LONG. I yield for a question.

Mr. GORE. Then the Senator from Louisiana is not taking a new position; but, rather, he is affirming the position he took last year, as I understand. Does he not feel that the position he took then has been thoroughly vindicated by events?

Mr. LONG. Yes, Mr. President, I feel it has been thoroughly vindicated, and also endorsed, I may say, by the American people at the last election, because that was the George amendment, for which 90 percent of the Democratic Members voted, as the Senator from Tennessee knows.

As one who campaigned in many parts of the Nation, I wish to say that I gained the impression that this particular issue—the question of whether the great masses of the people should have received tax relief at the same time we were giving such relief to corporations and to businesses—contributed in large measure to the Democratic majority in both Houses of Congress.

Mr. GORE. Mr. President, will the Senator from Louisiana yield further to me?

Mr. LONG. I yield again to my friend, the Senator from Tennessee.

Mr. GORE. It so happens that I served as chairman of the speakers bureau of the Democratic National Committee, and therefore I am in a position to verify the statement which has just been made by the distinguished junior Senator from Louisiana, namely, that the tax bill was one of the principal issues, if not the foremost issue, in the campaign last fall.

Does not the Senator from Louisiana think that those who now denounce this proposition as "silly and irresponsible" would tend to ignore the expressed will of the people?

Mr. LONG. I thoroughly agree with the Senator from Tennessee.

Furthermore, Mr. President, I know that many of our Republican friends last year voted for what was called the Millikin amendment, which was offered as a substitute for the George amendment. Many of us Democrats regarded the Millikin amendment as merely a proposal to cut into half the relief which would have been afforded by the George amendment to the great mass of the people of the United States, if the George amendment had been adopted. Nevertheless, many of our Republican friends would like to have the public believe they would have voted for the Millikin amendment if it had been substituted for the George amendment. Many of them would also like to have the public believe that they did vote for tax relief, when they voted for an amendment which would merely have cut in half the tax relief which 90 percent of the Democratic Members were supporting last year, for the average American. Assuming that it is correct that those Republican Members would have voted for the Millikin amendment, and assuming that that is how they still feel about it, this amendment would cost just about the same as the Millikin amendment of last year, and thus our Republican friends will have an opportunity to demonstrate that by voting for the Millikin amendment, they genuinely meant they were in favor of giving tax relief to the average American.

This year, we have great need of increasing the purchasing power among the rank and file of our citizens, and it is proposed to vote at least some tax relief for the masses of our citizens and to recover the cost of providing such tax relief by removing some of concessions made last year to those who receive corporation dividends and businesses who write off their capital expenditures under the new provisions.

I do not intend to challenge in any way the motives of those of my colleagues who disagree. It is for every Senator to choose the course he will take. The question he must answer is, "Does he believe tax relief should be given to those in the low-income brackets, if this can be done without affecting the balancing of the budget? Would he not be willing to prefer those who were ignored last year, the average workingman and his family, to those who have had such favored treatment throughout the first 2 years of this administration?"

Mr. President, let not those who charge political considerations attempt to mislead the public. The people know partisan politics. They know that our two great political parties are in the business of politics. Most people would feel that it was Republican politics, last year, when businesses and corporations were favored, and when the great majority of

Americans were ignored. If anyone wishes to charge that it is Democratic politics to provide tax relief for the great mass of our people, I shall not argue with him.

But, Mr. President, certainly this issue should be held above politics. This type of tax relief for our people will result in more spending for the necessities and conveniences of life. That will lead to more jobs and greater production, and it will contribute measurably to the prosperity of America.

Mr. DOUGLAS. Mr. President, will the Senator from Louisiana yield to me?

Mr. LONG. I yield to my friend, the Senator from Illinois.

Mr. DOUGLAS. I take it that the Senator from Louisiana is saying that with the introduction of the new plan, on yesterday, by our majority leader, the tax issue has shifted from whether, in the interest of economic stability, the budget shall be further unbalanced, to the question of where, shall be lodged the relative burden of raising approximately the same amount of taxation.

Mr. LONG. That is completely correct. This amendment will actually help balance the budget. It will gain more revenue for the Government.

Mr. DOUGLAS. Is it not true that the proposed increases in taxation proposed by the Democratic plan would yield approximately $1,600,000,000 in the coming year? Namely, about $360 million from removing the 4 percent dividend exemption and about $1,260,000,000 from removing accelerated depreciation.

Mr. LONG. That is correct.

Mr. DOUGLAS. Is it not true that the proposed reductions in income tax of $20 and $10 would cost approximately $1,250,000,000?

Mr. LONG. That is correct.

Mr. DOUGLAS. So the net effect would be to increase revenues by approximately $350 million.

Mr. LONG. That is true.

Mr. DOUGLAS. That would leave us, would it not, some funds with which we could make appropriations for school construction and for other social-welfare purposes which we Democrats wish to promote?

Mr. LONG. I completely agree with my very able friend from Illinois, that we would have additional revenue with which to plan for overall expenditures. Of course, some of us would particularly like to see some additional reductions in spending. The junior Senator from Louisiana has always favored a major reduction in the foreign aid program, for example. Nevertheless, I believe it is well to face the fact that in reducing Government spending we shall be reducing the number of people employed in this country. If we should make a major reduction in the foreign aid program, many of those producing commodities to be exported to foreign countries, in terms of the so-called foreign giveaway program, would lose their jobs. This type of tax relief is necessary in order to place those people in the civilian economy, producing civilian goods, in the event we cut the foreign aid program.

I wish to make this point clear: Insofar as the arguments advanced by the Secretary of the Treasury in the hearings before the Senate Finance Committee are concerned, by the Secretary's own admission, none of those arguments apply to the amendment being offered by a majority of the Democrats, the so-called balance-the-budget amendment, which would not only give tax relief to those most in need of additional purchasing power, but would also gain revenues for the Government. This amendment would do more than merely gain additional revenues from corporation shareholders, and additional revenues in connection with the accelerated depreciation provisions. It would also extend, for at least another year, the taxes on corporation income.

In the committee, the junior Senator from Louisiana moved such an extension. Incidentally, the Secretary of the Treasury testified in favor of it. He said that he would like to see that provision extended indefinitely, because he felt that our fiscal situation was not such that we should undertake to promise corporations that they would have tax relief.

Yet, notwithstanding that fact, when the junior Senator from Louisiana made the motion to continue the 52 percent rate of corporate taxation, not a single Republican on the committee voted in favor of it, although a majority of the Democrats voted for such an amendment. But again, let me point out that the arguments made by the Secretary of the Treasury do not apply against this proposal.

Therefore the question resolves itself into the issue of whether we favor the "trickle-down" theory of tax relief, the theory urged by the Secretary of the Treasury, that we should strive to give tax relief to those who own corporation stock, and to business executives, and give fast tax write-offs, and things of that sort which might encourage people to buy equipment, in the hope of making a greater profit.

Many of us do not consider that argument to be sound, because we feel that today we do not now need more factories. What we need is people working in the present factories. Many people are idle. We need additional purchasing power in order to bring the factories to full production.

I have before me a chart which appears on pages 26 and 27 of the U. S. News & World Report for March 11, 1955. It very well illustrates the excess capacity we have in our country.

It points out that, in automobile production, the expected output for this year is 6.6 million cars; the potential production is 9 million automobiles.

In steel the expected output is 107.4 million tons; the capacity of the industry is 125.8 million tons.

In cotton the expected use is 9 million bales; our capacity to produce is 13,500,000 bales.

In TV sets, the current output is 9.2 million a year; the capacity is 12.4 million a year.

In electric ranges the current output is 92 percent of the 1947–49 production, and the capacity is estimated to be 166 percent of the 1947–49 averages.

In refrigerators, the current output is 78 percent of the 1947–49 averages, while the capacity is 177 percent of those same averages.

In vacuum cleaners, the output is 73 percent of the 1947–49 production, while the capacity is 136 percent of the 1947–49 production.

In furniture, the current output is 115 percent of the 1937–49 production, and our capacity is 132 percent of the 1937–49 production.

Mr. SYMINGTON. Mr. President, will the distinguished Senator from Louisiana yield?

Mr. LONG. I yield to the very able Senator from Missouri.

Mr. SYMINGTON. Last year our gross national product fell off about $8 billion. Private investment dropped about $5 billion. Unemployment increased by 1 million people. Under those circumstances, does not the Senator feel any tax relief should embrace a broad base, rather than a relatively narrow base?

Mr. LONG. Of course, the Senator is correct. The reason we have unemployment to the extent of 3,350,000 today—and partial unemployment which, if converted to terms of full employment, would increase that figure to 4.1 million people—is simply that we do not have the purchasing power to buy the things industry is producing. There is no shortage of machinery. There is no shortage of labor. The Senator will find, if he looks at the figures of employment in manufacturing, employment in the factories of America, that it has actually gone down by 347,000 jobs during the past year, while, on the other hand, production has gone up to some extent.

Mr. SYMINGTON. Mr. President, will the distinguished Senator yield for a further question?

Mr. LONG. I yield to the Senator from Missouri.

Mr. SYMINGTON. In 1950, in order to accelerate industrial mobilization for the Korean war, we passed the so-called accelerated amortization-tax law as an inducement for people to expand their production facilities so as to win a war. Does not the distinguished Senator agree that to continue that law now, at great expense to the Government from the standpoint of tax revenue, especially when already many plants which could be utilized are idle, is hardly logical? To continue giving special accelerated tax-amortization benefits to those who build new plants would seem hardly a logical method of obtaining more tax revenue, especially when the Government is operating at a deficit.

Mr. LONG. If the Senator is referring to the rapid tax writeoff which was given in the early stages of the Korean war, and extended for some time thereafter, I certainly agree with him. With regard to the so-called accelerated depreciation provision which was in last year's bill, while I find some merit in it because I should like to see industry continue to modernize and equip its plants, it seems to me that when we come to the point of choosing between tax relief for the great mass of our citizens who have inadequate buying power and corporations which today are not producing at full capacity, it would be better for us to spread more purchasing power among the masses of our people.

Mr. SYMINGTON. Mr. President, will the Senator further yield?

Mr. LONG. I yield.

Mr. SYMINGTON. This morning I noticed in the newspaper that one of the great corporations of the United States, on considerably less sales than the previous year, made a net profit more than $100 million in excess of the previous year's figure. Does not the Senator believe the problem we are now discussing on the floor of the Senate is concerned with that particular set of figures to which I have referred?

Mr. LONG. That is completely true. The income of corporations with assets of more than $100 million is up substantially over what it was a year ago, although the income of small business is down. Of course, I mentioned in the early part of my speech, which I hope the Senator from Missouri heard, that on the New York Stock Exchange and on the other stock exchanges stocks are up an average of 40 percent over what they were 2 years ago.

We must consider another factor when we look at the entire picture of corporations generally in this country.

When we look at the large incomes made by the great corporations, those large incomes do not reflect the full picture, because of the rapid tax writeoff we provided last year, which permits corporations to depreciate machinery more rapidly than the actual depreciation. In other words, over the first year a corporation can depreciate its machinery perhaps twice as rapidly as the true depreciation of the machinery would be.

That being the case, if the Senator will look at the excellent newsletter issued by the National City Bank of New York for this week, he will find that many corporations are writing up two balance sheets for their stockholders. One of the balance sheets shows what their profit is so far as Government taxes are concerned. The other balance sheet shows what their real balance is when they take into consideration the fact that they have taken a much larger tax writeoff in terms of amortizing equipment at a faster rate than is justified by the actual depreciation or depletion of their machinery.

Mr. SYMINGTON. Mr. President, will the distinguished Senator from Louisiana yield for a final question?

Mr. LONG. I yield.

Mr. SYMINGTON. The other day someone referred to perhaps the largest corporation in the country, stating that company had made a 35-percent increase in profits on an 8-percent lower output of merchandise. Would the Senator care to express his views on what would happen to the average workingman who demanded a 35-percent increase in wages for 8 percent less work?

Mr. LONG. I suppose it has been requested from time to time, but I do not believe that many businessmen have agreed to such a request, certainly not without a long fight and possibly strikes.

Mr. DOUGLAS. Mr. President, will the Senator from Louisiana yield?

Mr. LONG. I yield.

Mr. DOUGLAS. Am I correct in understanding that the Senator from Louisiana is proposing that the tax burden be readjusted in favor of the lower and middle income groups, for two reasons; first, because it would be more just; and, second, because it would be a better way of bringing about economic recovery?

Mr. LONG. The Senator is entirely correct.

Mr. DOUGLAS. Is it not true that so far as the first point is concerned, that in the field of local and State taxation today, the lower income groups probably pay a larger percentage of their income in taxes than do the upper income groups?

Mr. LONG. In many respects that is correct.

Mr. DOUGLAS. Is it not true that with respect to State sales taxes on food and retail transactions, inasmuch as such taxes exempt rent, household services, and investments, they cause the lower income families to pay a larger percentage as their contribution than they cause the upper income groups to pay?

Mr. LONG. There are many computations of the rates at which people pay income taxes that do not reflect the real situation. For example——

Mr. DOUGLAS. I am speaking of State sales taxes now.

Mr. LONG. That is correct. While it is true that sales taxes, excise taxes, and other taxes of that kind tax the necessities of life, most of which the small wage earners must exclusively purchase, it is not usually realized that at the same time the upper groups get many so-called breaks under tax laws. These "breaks" are not always noticed.

When reference is made to a person paying taxes in the 80-percent bracket it is not always realized that a person in the higher income brackets gets many "breaks" which are denied to the workingman. If a man in an upper income group decides he must travel on business, he can deduct the expense of such travel from his income tax. If he entertains friends or engages a hotel room, he can put those expenses on his expense account. On the other hand, if a laboring man decides that he must go to an adjoining town to seek a job, he is not permitted to deduct the expense of that trip from his income-tax return. He is told that it is a personal expense, which he must pay himself. There are many similar examples.

Mr. DOUGLAS. Mr. President, will the Senator yield further?

Mr. LONG. I yield.

Mr. DOUGLAS. With reference to local taxation, is it not also true that as the general rule, the residences, particularly those of the lower and middle income groups, are assessed at a higher percentage of their true value than is the case with reference to industrial and commercial property? That has been our experience in Illinois.

Mr. LONG. It is my impression that that is correct.

Mr. DOUGLAS. I know that in one community in Illinois the workingmen's homes are generally assessed at 90 percent of their sales value, whereas an industrial plant in the same community, which originally cost $74 million to construct, is carried on the tax rolls as having a value of $1 million.

Mr. LONG. That oftentimes occurs because of the difference in influence as between a workingman, who believes he should pay at whatever rate the assessor fixes on his home, and a businessman, who might have substantial influence in a community and would be in a position to fight a higher assessment. Such a man is usually able to participate in the decisions of public issues from day to day and year in and year out, and perhaps sometimes is even personally acquainted with the assessor and other officials. In that way is able to hold down his assessment.

Mr. DOUGLAS. Yet the higher taxes upon residential property are an immediate and direct out-of-pocket expense for the owner of the home. If he is a workingman or is in the lower-income group, or, if he is a tenant, he pays for most of it in the form of an increase in monthly rentals. Is that correct?

Mr. LONG. That is correct.

Mr. DOUGLAS. So that property taxes on the whole weigh heavier upon the lower-income groups than upon the upper income groups, and sales taxes do likewise. Is that correct?

Mr. LONG. I agree with the Senator.

Mr. DOUGLAS. And to a large extent the same is true of gasoline taxes.

Mr. LONG. That is correct.

Mr. DOUGLAS. Those are the three primary sources of State and local taxes, are they not?

Mr. LONG. That is correct.

Mr. DOUGLAS. Therefore, so far as State and local taxes are concerned, instead of having a progressive system of taxation, with the rate increasing as the income increases, we have a regressive system of taxation, with the rate diminishing as the income increases. Is that not true?

Mr. LONG. That is true.

Mr. DOUGLAS. Now, so far as the Federal excise taxes are concerned, particularly those levied on beer, spirituous liquor, and tobacco, they also tend to be regressive inasmuch as the millionaire does not smoke a thousand times as many cigarettes or drink a thousand times as much beer as the man with a lower income. Is that correct?

Mr. LONG. The Senator is right.

Mr. DOUGLAS. Therefore, virtually every part of the revenue system, with the exception of the income tax and the corporation tax, is regressive. Is that correct?

Mr. LONG. It tends to be that way.

Mr. DOUGLAS. And the progressive features—I use that term not in a moral sense but in an arithmetical sense—of the income and corporation taxes suggest that probably the total tax burden is not far from being proportionate and on a percentage level. Is that correct?

Mr. LONG. That is probably true. I do not want to suggest by my answer that I feel that persons in the upper income brackets are not sufficiently and heavily enough taxed at the present time. They are very heavily taxed. I hope that in due course it will be possible to give them appropriate relief.

Mr. DOUGLAS. I understand.

Mr. LONG. However, when we have a situation in which taxes paid by some people are so onerous that they cannot put meat on the table, while other people suffer only a small inconvenience, but not a real sacrifice, it seems to me that we should try to effect tax relief for the great majority, for those who might be denied even an adequate diet because of the taxes they must pay on their income.

Mr. DOUGLAS. I take it that the Senator from Louisiana is familiar with the series of articles which appeared in the Journal of the National Tax Association. I believe, the first one was by Dr. Musgrave, of Michigan, and it was followed up by criticisms by Mr. Rufus S. Tucker, an economist of the General Motors Corp. The articles indicated that the total relative tax burden might be expressed graphically in the shape of a fishhook; that is, quite high for the lower-income groups, and then diminishing in percentage of income for the middle groups, and then rising again with the percentage of income paid by the very high income groups, to a point somewhat higher than the percentage paid by the lowest income groups.

Mr. LONG. Of course, some will gain the impression that high-income groups pay more taxes than is oftentimes the case. Sometimes foundations are set up, the Ford Foundation being an example, and by this device the foundation may receive dividends without paying a personal income tax. Such foundations are wholly tax exempt.

Mr. DOUGLAS. Of course, the Ford family does not benefit personally from the income of the foundation nor do they draw dividends from it.

Mr. LONG. I was under the impression that they are in position to say who is to be employed by the foundation.

Mr. DOUGLAS. I am sure the Senator from Louisiana does not mean to imply that the Ford family has been paid salaries because of their connection with the Ford Foundation.

Mr. LONG. No; I would not imply that. However, there are instances of some foundations benefiting some of the persons who set them up, or at least the descendants of the persons who set them up.

Mr. DOUGLAS. The Senator is saying that if we take into consideration the total burden of taxation which the lower- and middle-income groups must bear, it is much heavier than is commonly believed, and they are the groups which from the standpoint of justice most need relief.

Mr. LONG. The Senator is correct.

Mr. DOUGLAS. I congratulate the Senator for taking that position.

The Senator mentioned another thing, namely, that we can get more recovery by building up the purchasing power of the lower- and middle-income groups than by building up the purchasing power of the upper-income groups.

Mr. LONG. Yes.

Mr. DOUGLAS. On the question as to whether there is involved a greater monetary purchasing power, under the present proposal there will be no more monetary purchasing power injected into the economic system by additional Government borrowing. It is instead a question of the adjustment of the burden, and Mr. Humphrey, in his zeal to help savings, ignores the fact that we already have a large amount of idle plant capacity.

Mr. LONG. That is correct; and he takes the attitude that by giving tax reductions to business firms and corporations we create more jobs, when the facts do not support that assumption. There are fewer persons employed this year than were employed a year ago when the tax bill was passed. January of last year compared with January of this year shows that employment in mining, manufacturing, and construction is down substantially.

Mr. KERR. Mr. President, will the Senator from Louisiana yield?

Mr. LONG. I yield.

Mr. KERR. The Senator from Louisiana has been talking about a matter which is of very great interest and of vital concern to this debate. He has referred to the decision of the Secretary of the Treasury that the way to increase the number of jobs is to encourage the expansion of industrial production facilities. Is that correct?

Mr. LONG. Yes.

Mr. KERR. Is it not a fact that as industrial production facilities are being increased, it is done on the basis of reducing the number of jobs?

Mr. LONG. That is the way it is working out at the present time. Many productive facilities which are being placed in operation today are reducing employment rather than increasing it.

Mr. KERR. Is not the present trend in the increase of industrial productive facilities toward what has been referred to as automation?

Mr. LONG. That is true. It involves very expensive machinery which displaces workers. Certain machinery will permit one man, watching the dials to see whether the machine is operating correctly, to do the work of many persons. For example, in 15 minutes a machine is able to grind a cylinder block, for instance, which used to require 9 man-hours.

Mr. KERR. The bill which was passed last year with accelerated depreciation benefits is a great incentive to the investment of large sums of money in more expensive and larger machines which have greater productive capacity. Is not that a fact?

Mr. LONG. It is.

Mr. KERR. And in every instance it tends to reduce jobs as well as to make jobs.

Mr. LONG. I do not know whether that is the case in every instance, but the facts show that there are fewer persons working in industry than there were a year ago. The tax bill last year was intended to put more people to work in factories, as the Senator will recall.

Mr. KERR. It is perfectly apparent, then, that if an industry or a unit of an industry is making good money and paying 52 percent of it to the Federal Government in income taxes, there is a very decided incentive in the form of an opportunity to save taxes by spending vast sums of money for very modern industrial productive capacity which automatically reduces the number of men and women required to produce the same amount of goods as that heretofore produced.

Mr. LONG. Yes. There is such an incentive. I do not wish to be misunderstood by my answer as giving the impression that I would not like to see machinery steadily modernized, thus making it possible for workers to accomplish more in a day. But the point is that if that is to be done new factories should be built, more people should be put to work. That is where the Secretary's proposal has failed. While it may have encouraged manufacturers to buy more machinery, it has not encouraged the opening of new plants.

Mr. KERR. I am in entire agreement with the Senator. We were discussing what I regard as inaccuracy, or what might even be the irresponsibility of the position of the Secretary of the Treasury, in saying that the accelerated depreciation feature in the tax bill of 1954 is an incentive to the creation of more jobs for American workers, when the record shows that just the opposite has been the case and is the case.

Mr. LONG. I completely agree with my good friend from Oklahoma.

Mr. President, in that connection let me read from the testimony of Secretary Humphrey on March 10——

Mr. DOUGLAS. That was yesterday?

Mr. LONG. Yes. The Secretary said:

> It is just silly to say that adds to the Treasury's return.

Mr. President, it seems to me that those of us who may not agree with the Secretary would not want to use such a description of his proposal as to say it is silly. But, nevertheless, the Secretary said it is silly to talk about getting more revenue in this way.

Mr. DOUGLAS. Mr. President, will the Senator from Louisiana yield?

Mr. LONG. I yield.

Mr. DOUGLAS. In connection with the specific sources of tax revenue about which the Senator from Louisiana has been speaking, he has, I take it, been talking about current periods; that is, up until the first of July 1956, or perhaps, in one case, up until the first of January 1957, so that thus far, in discussing the removal of accelerated depreciation and the removal of the dividend exemption the Senator from Louisiana has been confining himself to current periods identical to those with which he deals in the case of the $20 and $10 deductions.

Mr. LONG. Yes.

Mr. DOUGLAS. The question of the extension of corporation and excise taxes beyond April 1, 1956, is therefore a separate issue and thus far has not been discussed by the Senator?

Mr. LONG. That is correct. If the Secretary of the Treasury is simply taking it for granted that he is going to have an extension of the 52-percent rate of corporate taxation he had better reconsider his position, because he urged it should be continued indefinitely before the Finance Committee a week ago.

I took the Secretary at his word. He said he would like to extend the 52-percent rate. I made a motion to extend it indefinitely.

What happened? There was not a single Republican member of the committee who voted to extend the corporation tax for an additional year. I voted for it; the senior Senator from Oklahoma [Mr. KERR] voted for it; I believe the junior Senator from Delaware [Mr. FREAR] voted for it, and the junior Senator from Florida [Mr. SMATHERS] voted for it. That was four votes. More than four votes are needed to extend the corporation tax.

Perhaps the Secretary of the Treasury feels that he can control the Republican side of the aisle, but I rather doubt that he is capable of doing it. I think some of those Members are independent thinkers, and will vote their own judgment when the time comes.

Therefore, it seems to me that when we undertake to extend the corporation tax there may be a very real question of revenue, far more than the Secretary realizes at this time. Far from saying that it is a silly proposition, I am one who says that if additional revenues are needed, we had better not count our chickens before the eggs are hatched. If the Secretary wants additional revenue, he would do well to support the present Democratic proposal.

Mr. DOUGLAS. Am I to understand the Senator from Louisiana to say that we Democrats are now protecting the fiscal solvency of the Treasury, which is Secretary Humphrey's avowed desire, as against the possible political and avaricious desire of the Republicans for votes in the election year of 1956?

Mr. LONG. I think the Senator's statement is correct.

Mr. HUMPHREY. Mr. President, will the Senator yield?

Mr. LONG. I yield.

Mr. HUMPHREY. When the Senator from Louisiana uses the name "Humphrey" in relation to the tax bill, will he please differentiate between "George" and "HUBERT"?

Mr. LONG. I believe the RECORD should show that Secretary of the Treasury George Humphrey is a great believer in the "trickle-down" theory; that is, if relief is given to corporations and businessmen, such relief will trickle down to help the average workingman.

Mr. HUMPHREY. HUBERT HUMPHREY is a believer in the percolate-up theory.

Mr. LONG. He believes the other way.

Mr. HUMPHREY. "Trickle - down George" and "Percolate-up HUBERT."

Mr. LONG. That is correct. I hope I have not made a mistake in giving my views, by referring to Senator HUMPHREY instead of to Secretary of the Treasury George Humphrey, because I am well aware that Senator HUBERT HUMPHREY is a believer in the economic well-being of the average person. He believes in having financial benefits work themselves up. He is one who simply believes that when we have prosperity among all the people businessmen and corporations will do very well, indeed.

Mr. HUMPHREY. I have received much of my inspiration from the philosophy which has been enunciated by the Senator from Louisiana and our distinguished colleague from Illinois [Mr. DOUGLAS], who is standing beside him, and also from our friend, the distinguished Senator from Oklahoma [Mr. KERR]. I am glad to be in this very congenial and very sound, constructive company. I shall be engaged in the tax debate with the junior Senator from Louisiana, and I shall return to the fray in a moment.

Mr. LONG. I am grateful to the distinguished junior Senator from Minnesota. He has long been an advocate of improving the conditions of the great masses of our people.

Mr. HUMPHREY. I was listening to the colloquy between the Senator from Louisiana and the Senator from Illinois, and I wonder whether it crossed the Senators' minds that there are glaring inconsistencies in this administration on the question of so-called fiscal responsibility. On the one hand, the administration talks, talks, and talks about balancing the budget. On the other hand, the administration was able to cut taxes for the benefit of those who needed the cut the least, while the budget was still unbalanced.

Next the administration comes along and talks, talks, and talks about balancing the budget, and also about the possibility, in the future, of tax relief, only to propose a $100 billion roadbuilding program and a several billion dollar school-construction program, neither of which, supposedly, is considered to cost anything. It sounds very good, but it has no relevancy to the doctrine of a balanced budget.

Mr. LONG. The Senator is correct. The administration has been willing to go into that.

As the Senator knows, in 1954 we had tax reductions amounting to $7 billion. At that time we had behind us a budget deficit twice as great as the budget deficit of the preceding year, and were approaching a year in which the budget deficit would be about twice as great as we were told it will be next year. Oddly enough, the administration having twice as great a budget deficit was ready to recommend a tax reduction.

Mr. HUMPHREY. The Senator is aware of the fact, is he not, that that was an election year?

Mr. LONG. Yes; it was an election year. Perhaps the administration might be proposing this tax relief with an eye to next year. Of course, that would not be politics.

Mr. HUMPHREY. Oh, no; that would be responsible principle. I want those words to be impressed upon the Secretary. The proposals which the administration will make next year will be timed, incidentally, before the elections. This will be a fulfillment of the highest responsibility of public office, with plenty of piety and pontifical pronouncement; make no mistake about it.

Mr. DOUGLAS. Mr. President, will the Senator yield?

Mr. LONG. I yield.

Mr. DOUGLAS. If I may return to the question of the relative stimulus of the economy given by tax rebates to the well-to-do as compared with tax rebates to the lower and middle income groups, is it not true that even though the tax favors to the wealthy—which were included in the administration tax bill of last year—may increase the savings by individuals and, indeed, by corporations, they do not necessarily increase the actual physical investment in plants and machinery; because, with surplus equipment, why should industry build proportionately more plant and construct more machinery?

Mr. LONG. The Senator from Illinois is completely correct. Who will go into the automobile business when General Motors and Ford are driving the smaller manufacturers into very distressed situations, as is the case now? Who will open new automobile plants in competition with them?

Furthermore, when there is already a capacity for building 9 million automobiles, and the industry is set up to produce only 6.6 million, why should anyone wish to build additional plants?

So far as increasing the purchasing power of someone who owns stock in an automobile company, a person can drive only one automobile at a time; he can only wear one suit of clothes at a time; certainly it would not be well for his health if he ate more than one meal at a time.

No matter how much a person's income may be increased, the increase would not necessarily reflect itself in more spending and more employment.

Mr. DOUGLAS. So the savings of the well-to-do, that is, the excess of income over current personal expenditures not translated into investment, might either be locked up in idle deposits in the banks or put into the stock market. Is not that correct?

Mr. LONG. That is correct.

Mr. DOUGLAS. As the Senator has indicated, is not part of the increase in securities values in the stock market probably due to the tax policies of the Republican administration? For example, if we capitalize the Republican tax cut of $1.4 billion by 15, which is not far from the earnings ratio, about $21 billion of the $50 billion increase in stock values would be accounted for by this item alone.

Mr. LONG. It seems to me that the facts speak for themselves. During the past 2 years there have been new stock issues to the extent of about $5 billion. I assume that is more than the actual savings of those in the upper brackets for the past 2 years.

Furthermore, we have seen prices in the stock market go up to a point where stocks which were on the market 2 years ago have increased in value by more than $50 billion.

So that does not indicate that, for the most part, the savings of businesses and corporations have been reflected in the building of more plants and in the creation of more jobs.

The actual facts show that employment in the construction, mining, and manufacturing industries is about the same.

Let me continue with the testimony of Secretary Humphrey before the House Committee on Ways and Means. Following the portion I read sometime ago, the Secretary had this to say:

> Now, as to the two items that he suggests being withdrawn—

I assume the Secretary is referring to the recommendation by the majority of the Democrats in the Senate Committee on Finance—

> be canceled, one is the dividend credit, which is 180 to 360—

The Secretary, I believe, is referring to millions of dollars—

> and the other is the depreciation item, which is somewhere from 300 to 900—

I am certain the Secretary is referring to savings in millions of dollars—

depending upon the quarters you are talking about, as he gives the figures; and I am not sure those are the correct figures and we haven't checked them, but they are good enough to talk about.

If you will go back, Mr. MILLS, just about 1 year, you will recall that the prophets of doom and gloom were sending this country to the dogs—that we were heading straight for the dogs if various things weren't done. A lot of very unsound, in our opinion, proposals were made which were discarded.

I assume the Secretary was talking about tax relief for the masses, for it will be remembered that we Democrats wanted to raise the exemption by $100 a person.

In lieu of those unsound things that were suggested to pull us out of the doom and gloom that was threatened, we did several things—this administration did several things—one of which was to pass this tax law which contined these two provisions.

Now, then, the things which were done, including these two provisions, have reversed this field and, instead of being headed for doom and gloom today, we are headed for and are in better times, and I think there is nobody anywhere who will deny that.

Mr. President, I am one who will deny it. Unemployment in January of this year was 250,000 greater than it was in January of last year. I deny we are any better off, or that the farming families of America are any better off. Their income is down 20 percent from what it was the year before the present administration came to power.

There are 3,350,000 persons out of jobs. I would say those persons are no better off. Many of those who are fortunately employed have had their work hours cut, which has amounted to an equivalent of 700,000 being unemployed. I say those persons are no better off.

So far as the economy as a whole is concerned, it is no better off. The administration has predicted great gains, looking ahead 10 years, based on the Democratic theory that we should increase our production 3½ percent each year. The facts have not borne out that theory, because during the past 2 years we have gone backward rather than forward. Based on those facts, the administration might as well have predicted that in 10 years we would have only half of the present production rather than to predict that it would be 50 percent greater.

It is a question of which way we are going. The administration says we are going forward, that we have made great gains; but in fact in the past 2 years we have gone backward. That was recognized by the Secretary of the Treasury when he said that January 1953, which was the month when the President took office, was the height of the Eisenhower boom.

Mr. GORE. Mr. President, will the Senator yield?

Mr. LONG. I yield to the Senator from Tennessee.

Mr. GORE. Does the Senator from Louisiana believe that the boom in the stock market is a healthy condition?

Mr. LONG. No, but that apparently is what the Secretary is saying, because I cannot think of any other place where a boom is going on. Most people are worse off.

Mr. GORE. There is no boom in purchasing power on the part of the average citizen, is there?

Mr. LONG. None at all. Their purchasing power is less than it was a year ago, and less than it was 2 years ago.

Mr. GORE. With an automobile industry capable of producing 9 million automobiles a year, may it be said that our economy is booming when it is expected that the industry will produce no more than 6 million automobiles?

Mr. LONG. Where is the boom? I do not see it.

Mr. GORE. I suspect the boom is in the stock market.

Mr. LONG. I suppose so. Some of the persons who are participating in that boom may find that they are participating in a "bust" sometime in the future.

Let me read further, because it is a good presentation of the "trickle-down" theory of the Secretary of the Treasury. The Secretary went on to say:

And I think there is nobody anywhere who will deny that.

If the prophets of doom and gloom of a year ago now want to start our repealing the things that reversed the field and send us back into doom and gloom, they ought to adopt this kind of proposal.

In other words, according to the Secretary, if we are going to give tax relief to the average man and his wife and children, making it possible for them to purchase goods which they cannot buy today because they lack purchasing power, that is not the way to get rid of gloom and doom. On the other hand, if we give relief to those who already have had their assets increased by $50 billion, meaning those who hold corporation stocks, then, of course, we will be headed away from doom and gloom.

Speaking again of the proposal to give tax relief to the average person, the Secretary said:

This proposal is just as irresponsible, just as political, and just as bad from every point of view as the original proposal—

Referring to the proposal to give everybody a $20 tax cut—

with the added amount of repealing the things that have been helpful in reversing the field from doom and gloom to better times—to making jobs instead of losing jobs.

I am curious to know where the Secretary thinks the jobs were made. Were the jobs made in the factories of America? He does not mean that, because employment in manufacturing, mining, and agriculture is down. Farm income has gone down. It is only on the stock exchange that this policy of reversing the tendency and causing things to boom has been reflected.

Mr. DOUGLAS. Mr. President, will the Senator yield?

Mr. LONG. I yield.

Mr. DOUGLAS. The Senator from Louisiana means to include the profits of large corporations, does he not?

Mr. LONG. Yes.

Mr. DOUGLAS. Is it not true that the Secretary of the Treasury, with his real abilities, and they are real, tends to have a very restricted view of the welfare of the people of the Nation? He looks at the wealthy, and judges the prosperity of the Nation by the condition of the wealthy. What the Senator from Louisiana is urging is that we should look at the condition of the average people, is he not?

Mr. LONG. That is entirely correct. I say the Secretary's theory, in connection with the stock exchanges and in dealing with the stock market, is that he believes that if the stock market is in good shape and the larger corporations are showing profit, everything is fine. If he is doing that he must be ignoring the rather distressed conditions that exist on many farms and the conditions with respect to unemployment in industry.

I wish to refer to the exact figure relating to employment. These are not my figures. I hold in my hand the Economic Indicator of February 1954, prepared for the Joint Committee on the Economic Report by the Council of Economic Advisers. These figures are approved by the Eisenhower administration. I take it they are approved by the Secretary of the Treasury.

In January 1954 employment in manufacturing totaled 48,147,000. Let us look at the figures for January 1955. Employment was 47,802,000. That is a drop of more than 300,000 in employment.

The Secretary of the Treasury states that the bill he supported last year resulted in more jobs. The figures show a decrease of 300,000 jobs. That was the result of the accelerated depreciation provision and the additional benefits to owners of corporation stocks, when at the same time relief was denied to those individuals who really needed it?

Mr. DOUGLAS. Mr. President, will the Senator yield?

Mr. LONG. I yield.

Mr. DOUGLAS. Is it not true that during that year the number of jobs in the age group seeking work increased by from a million and a half to two million, and the number in what might be termed the labor force increased by at least 750,000?

Mr. LONG. Yes. Nevertheless the employment figure for nonfarm occupations is lower in January this year than it was in January a year ago. What has been happening? The first thing is that the administration has guaranteed to keep the folks down on the farm. None of the farm people are going to the city, because there are no jobs available. There had been a trend for many years of people leaving the farms to go to the cities, but there were no jobs in the cities in the past 2 years for them to take.

Mr. KNOWLAND. Mr. President, will the Senator yield?

Mr. LONG. I yield.

Mr. KNOWLAND. Frankly, I was a little surprised at the statement of the Senator from Illinois, who said, if I did not misunderstand him, that the President of the United States, President Eisenhower, was only interested——

Mr. DOUGLAS. No. I did not refer to the President of the United States. I said the Secretary of the Treasury.

Mr. KNOWLAND. I do not know that the RECORD stands that way, because I was quite shocked, and I would like to hear what the RECORD actually says; but unless I misheard, the distinguished Senator from Illinois referred to President Eisenhower as being interested only in the wealthy and not in the average citizen. That is not correct. The President has shown a very great interest in the problems of the people of the Nation. He himself is not a man of means. He has devoted a whole lifetime to the service of his country in the field of military service and as president of Columbia University and as President of the United States. So I wanted the RECORD to be very clear in that regard; and I did not want silence on my part to be interpreted as constituting acquiescence by me in what appeared to be an obviously erroneous statement of the matter.

Mr. DOUGLAS. If I made such a statement, it was in error. I shall now ask the Official Reporter to read from his notes, so that we may determine whether I so referred to the President of the United States.

Mr. KNOWLAND. As a matter of fact, I understood the Senator from Illinois to take the same position regarding the Secretary of the Treasury.

Mr. DOUGLAS. However, the Senator from California said I made such a statement about the President of the United States. So I now ask the Official Reporter to read that passage of his notes, so that we may see whether I so referred to the President of the United States.

The PRESIDING OFFICER. Without objection, the Official Reporter will read as requested.

The Official Reporter (N. J. Cinciotta) read as follows:

Is it not true that the Secretary of the Treasury, with his real abilities, and they are real, tends to have a very restricted view of the welfare of the people of the Nation? He looks at the wealthy, and judges the prosperity of the Nation by the condition of the wealthy in this country.

Mr. DOUGLAS. So the RECORD will show that I did not so refer to the President of the United States. Therefore, Mr. President, I request that the Senator from California withdraw his statement.

Mr. KNOWLAND. Inasmuch as that is what the Official Reporter's notes show, I stand corrected.

Mr. DOUGLAS. Mr. President, let me also say that I stated that despite his capabilities, the Secretary of the Treasury holds that point of view. I think he holds that point of view honestly; but it is a narrow and restricted point of view, and it is that point of view which has led him into some of the mistakes he has made.

Mr. LONG. Mr. President, in regard to the unemployment figures, they reflect that there was a considerable—indeed, a substantial—increase in Government employment, Federal State, and local, taken together; also there was some increase in employment in wholesale and retail trades.

The tabulation I have before me does not show it, but I believe that, if we had all the figures and all the facts in this connection, they would show a considerable increase in employment in domestic service because, in my opinion, many persons who have been displaced from jobs in mining and manufacture have sought jobs as servants—jobs which do not pay so much—but, nevertheless, good Americans as they are, they desire to work rather than to sit back, remain unemployed, and draw unemployment compensation checks indefinitely.

However, when we see what resulted from that proposal, which we were assured was going to put more people at work in the factories, we find that the actual result was that during the same year that proposal went into effect there was actually an increase in unemployment in both the factories and the mines. So it is apparent that the employment situation was worse in each of those 2 years. There was an increase of 1,000 in employment in construction alone, while there was a reduction of employment in mining and a major reduction of employment in manufacturing.

Of course, manufacturing is the one industry in which we would expect the greatest increase to occur. But there was a reduction rather than an increase in that area.

If the Secretary of the Treasury thinks his proposal to give aid, in the form of stock dividends and accelerated depreciation, will result in increased employment, he will find the record at variance—and to judge by his own figures in that respect, Mr. President—in terms of employment in manufacturing, mining, and construction.

Yet, Mr. President, when someone proposes the kind of tax relief which we believe will lead to more employment and will give greater purchasing power to the average citizen, the Secretary of the Treasury seems to believe that such a proposal is a political one because it will be of benefit to most of the people. On the other hand, the Secretary's recommendation would benefit very few; and he seems to believe that his recommendation would be nonpolitical, I suppose, because it would be of benefit to very few.

Thus, Mr. President, it would seem that in the view of the Secretary of the Treasury, a proposal which would be of benefit to very few in the Nation would be for the overall good of the Nation—whereas his position seems to be, that a proposal which would benefit everyone in the Nation, the mass of the people of the United States, is to be regarded as a political proposal.

When the Secretary of the Treasury was asked to test such a comparison, in terms of stating which one would cost more money, he replied by saying:

This proposal is just as irresponsible, just as political, just as bad from every point of view, as the original proposal, with the added fault of repealing the things that have been helpful in reversing the field from doom and gloom to better times; to making jobs, instead of losing jobs.

Mr. GORE. Mr. President, will the Senator from Louisiana yield to me?

Mr. LONG. I yield.

Mr. GORE. Then the choice in this case is not between deficit spending, on the one hand, and a balanced budget, on the other; but, rather, is not the choice between which group of our citizens we shall allow to enjoy tax reduction—whether the many, on the one hand, who need tax reduction most; or the few, on the other hand, who need tax reduction the least? Is not that the choice?

Mr. LONG. That is correct.

Mr. President, I was also rather concerned with the testimony of the Secretary of the Treasury, after he had charged that other persons were irresponsible. At that time he was asked, "How much revenue would this particular proposal bring in?" He replied, "I do not know."

Then he was asked, "How much would the other one bring in?" His reply was, "I do not know."

When the Secretary was asked how much the so-called Humphrey "blooper" would cost, he replied that he thought it would cost a few million dollars. But, Mr. President, it now seems that it will cost a billion dollars.

If there is to be responsibility in government, it seems to me we should expect the Secretary of the Treasury, above all others, to be able to tell us what the facts of our fiscal situation are and how much revenue the various tax reductions he has recommended have cost the Government, or how much revenue will be brought in by various Government revenue-adjustment measures which are being considered.

Mr. LEHMAN. Mr. President, will the Senator from Louisiana yield to me?

Mr. LONG. I yield.

Mr. LEHMAN. I am sure the distinguished junior Senator from Louisiana will recall that when the 1953 tax bill was before the Senate, the justification given for its passage was that it would increase both production and employment. The distinguished Senator from Louisiana has already given the figures regarding employment, and he has shown conclusively that that law has not increased employment.

Is the Senator from Louisiana aware that at the hearing held on yesterday by the Banking and Currency Committee, which I attended, Marriner Eccles, former head of the Federal Reserve Board, testified that in the last month of 1954, production was still 5 percent under the average for 1953—showing conclusively that in spite of tax forgiveness in the form of repeal of the excess-profits tax, and in spite of the accelerated depreciation allowance and other tax benefits, which cost the Treasury in excess of $4 billion, there had been no increase either in production or in employment in the United States?

Mr. LONG. Mr. President, the Senator from New York is right. Today, production is down. Although there are a few more jobs, they are in the less desirable positions.

The Senator from New York must keep in mind that we were told that bill would create more jobs in terms of factory employment. However, we were not told that it would keep more folks on the farms, or that it would send folks back to the farms, to live there with their families, when they could not find jobs in the cities. Instead, we were told that bill would result in putting more machinery into production, with the result that there would be greater production and, in that connection, greater industrial employment.

Instead, we have less production now than we had a year ago. The jobs in manufacturing, mining, and construction are fewer rather than greater in number. I shall obtain the exact figure and place it in the RECORD.

Mr. LEHMAN. Is it not further a fact that the greater part of the deficit with which we have been faced for 2 years, and with which we are still faced, is due to the fact that we repealed the excess profits tax, permitted accelerated depreciation, forgave a part of the tax which was paid on dividends, and included other similar provisions in the tax bill? None of the Republicans emphasize that fact. They do not acknowledge that the deficit could have been avoided if we had not taken these steps, which have benefited no one, least of all the great mass of the people of the country.

Mr. LONG. The Senator is correct.

Mr. President, it was the Secretary's idea to refer to Democrats as being irresponsible, playing politics, and things of that sort. He referred to our proposals as being silly. I believe it is only fair to point out that before the House Ways and Means Committee Representative BOGGS asked the Secretary certain questions. I read from page 56 of the transcript of the hearing before the House Ways and Means Committee:

Now, we have several other provisions in the bill that we have some estimates on. We have an estimate on the premium payment test on life insurance of $25 million. Have you made any studies on that, Mr. Secretary?

Secretary HUMPHREY. I am not prepared on that, no.

Mr. President, that was a tax reduction, a tax consideration, which the Secretary of the Treasury recommended. If we are to have responsible government, it seems to me that the Secretary of the Treasury should be able to tell us how much revenue loss has occurred as a result of the change in the premium payment test on life insurance policies. I know that the Senator from Tennessee [Mr. GORE] debated that issue last year, and he estimated that it would cost a considerable amount of money. It seems to me that a responsible Secretary of the Treasury should be able to tell us how much that would have cost. However, his answer was:

I am not prepared on that, no.

Mr. GORE. Mr. President, will the Senator yield?

Mr. LONG. I yield.

Mr. GORE. I agree with the Senator. I am undertaking to obtain some responsible estimate from the Treasury Department as to the loss of revenue. I think the loss of revenue is very considerable for the present year, and that it will become larger and larger as time goes on, because that provision permits wealthy people to escape both the estate and gift taxes through the process of writing their wills by way of insurance policies.

Mr. LONG. I recall that the Senator was very much concerned about that question last year.

Let me read the next question and answer from the transcript of the hearings before the House Ways and Means Committee, as found on page 56 thereof:

Mr. BOGGS. We had the same provision before us in 1948.

Meaning the premium payment test on life insurance—

We estimated that it might cost as much as a hundred million dollars.

Secretary HUMPHREY. I will be very glad to look it up and see, but I do not have it in mind at the moment.

Mr. BOGGS. Is there anyone on your staff who can comment on the premium test on life insurance?

Secretary HUMPHREY. If you would like to give us a question on that subject, we would like to prepare it for you, Mr. BOGGS, so that we know what we are doing.

Mr. BOGGS. All right, Mr. Secretary. I will appreciate an answer for the record on the life-insurance proposition.

Now, we had an estimate of $10 million on soil and water conservation expenditures. Have you had any chance to study that?

Secretary HUMPHREY. I have the same feeling about that. I am not prepared to answer that question.

Mr. BOGGS. Let me ask you a general question. Aside from these two provisions which are now up for repeal, have you had a chance to study any other sections of the bill?

Secretary HUMPHREY. I personally have not. The staff is working on the various things, the various items, which I have said we will be prepared to come in here with in 10 days or 2 weeks to present to you, and they are getting the data together, and when they get it together I am going to go over it, but until I have a chance to see it and go over it, I am not prepared to testify.

Mr. BOGGS. May I ask my question another way: Has the staff made a study of all of the estimates we had before us last year, or just a few of them?

Secretary HUMPHREY. No, what they are doing is checking to see what, if any, estimates are apparently out of order or being changed radically as we have a little experience. And that is a continuing thing, Mr. BOGGS. That will have to go on right along. We may find we will go for some time before experience will show that some estimate will prove to be wrong. If we find that at any time, not today but any other time, next year, or the following year, if we find that this thing is not working as we thought and as you gentlemen thought it was going to work, that the thought of Congress is not being brought forward, we will bring it to your attention just as soon as we are sure of our facts.

Mr. President, not only here, but in other instances, we find that the Secretary of the Treasury cannot give us the facts about the Treasury. He comes before Congress with his experts and turns his experts over to us for examination, but still we cannot find out the facts. We are told at one time that the "Humphrey blooper" would not cost more than a few million dollars. At another time we are told that the cost might be in the billions of dollars. Yet the Secretary of the Treasury, making that type of record for himself, says that we are irresponsible and silly when we propose conscientiously to raise sufficient revenue to offset any loss to the Government as a result of finding the means to pay for tax relief for the average person.

Mr. STENNIS. I suggest the absence of a quurum.

The PRESIDING OFFICER (Mr. NEUBERGER in the chair). The clerk will call the roll.

The Chief Clerk proceeded to call the roll.

Mr. STENNIS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. HUMPHREY. Mr. President, we are at the point in the discussion of the tax bill before the Senate where we will determine in the main the fiscal policy of this country for a considerable period of time, as it relates to the burden of taxation, not only with reference to the burden of the amount of tax revenues, but also with reference to the principle of how the revenues will be collected and from whom.

The first and basic principle of American tax policy throughout our history has been the principle of ability to pay. We have called this principle progressive taxation.

In other words, the tax laws have been designed not only to obtain revenue but to obtain revenue equitably, and to obtain revenue with consideration of the ability of the taxpayer to pay and to assume his fair share of the burden.

The administration's tax proposal is merely one of continuing for another year the corporation and excise taxes. It makes no basic alteration in the present tax laws, and it would not remove from the tax laws any inequities or loopholes.

Over a considerable period of time some of us have demonstrated to the Senate, to the best of our ability, that there are a number of loopholes in our tax structure. I spent a good deal of time in that endeavor, and I have pointed out in other debates on tax policy that loopholes of tremendous proportions exist, and that such loopholes benefit a small number of our taxpayers and cost the Government of the United States a substantial amount of revenue, running into billions of dollars.

It is interesting to note that in section 462 of the Internal Revenue Code of 1954, adopted by the 83d Congress, there is a provision which permits the establishment of reserves against future business expenses and their immediate chargeoff against current income.

This was brought out by a Member of the House of Representatives who was looking over the advertisements as well as the tax material presented by tax lawyers and accountants to their clients. In looking over the material he found, to his amazement, that there was a loophole in the tax laws which gave unusually large benefits to certain corporations. He brought this out at the time of the debate in the other House, and since that time there has been a good deal of what might be called reexamination of the Internal Revenue Act of 1954. I am quite intrigued at the way the administration passes off this "little" inadvertence which amounts to about $1 billion in 1 year. I have heard many a vitriolic speech over sums of money considerably less than that.

Mr. GORE. Mr. President, will the Senator from Minnesota yield?

Mr. HUMPHREY. I yield.

Mr. GORE. What social benefits will flow to the American people from this "little" inadvertence?

Mr. HUMPHREY. The only benefit I can see at this stage is that it is revealing, by the fact of this "little" inadvertence, what I would call an incapacity on the part of the administration really to write tax laws which are equitable. It may also have the social benefit of revealing to the American people that a billion-dollar tax loss, when it affects a few people, does not seem to be of major concern.

It seems to me that a bill which has been on the statute books and administered by the Treasury Department for better than 6 months should be carefully reexamined. The Department of the Treasury has little or no difficulty in finding out that some persons are short in their payments a few hundred dollars. The Treasury has all kinds of people to examine tobacco taxes and alcohol taxes, but when it came to a billion-dollar "blooper," one that no one seemed to be able to find, it is amazing to me that there can be charges made of irresponsibility against the Democratic leadership in the House of Representatives regarding a $20 tax reduction and at the same time have in the Internal Revenue Act a billion-dollar loophole through which we could drive a Sherman tank crosswise.

Mr. GORE. That is by no means the only loophole in the Revenue Act of 1954.

Mr. HUMPHREY. It certainly is not.

Mr. GORE. It may be the biggest "blooper," but there are more of them.

Mr. HUMPHREY. I am of the opinion that a very careful financial analytical analysis and examination of the act of 1954 would reveal some other startling developments.

I notice in the Washington Post and Times Herald a special story which tells us that the tax loophole will aid the Capital Transit Co. That company was listed in the House Ways and Means Committee as an example of a company free from paying any 1954 income tax under a provision permitting businesses to list expenses which though accrued in 1954 would not be paid until 1955. They could take 1954 vacations and also 1955 vacations based on work performed in 1954. I can well imagine how the average citizen would feel. Do not the American people wish they could take their vacations as a business expense—and not only once, but twice. They could stay twice as long on their vacations.

So there is a loophole in the act which was uncovered by a Member of the House who found it out by going over the documents and material prepared by tax lawyers and tax accountants. In fact, I have seen some of these prepared documents, and they are very beneficial to the large taxpayer.

I might point out that if one is in the upper-income brackets, under the 1954 Internal Revenue Act, he should have a tax lawyer. No matter how much the lawyer charged him, he would still be making money. There is a sort of hunting ground or financial game refuge for tax lawyers and tax accountants.

I am happy to report that the Secretary of the Treasury is going to see that this little inadvertent mistake will be corrected. It is interesting to me that the administration can find some inefficiency that may be costing a few hundred dollars, and can blow it up into a big story, but a billion-dollar loophole was not discovered by the able officials of the Treasury Department. A billion-dollar loophole in the tax laws, now to be passed off as an inadvertent mistake, was discovered by 1 or 2 able and alert Members of the House; and it will be remedied.

I am pleased to note that the administration is going to support the plugging of that loophole. My admonition to my colleagues is that they look into the plugging and see how much is really being done, because if there can be an inadvertent mistake of $1 billion, there may be a mistake of a couple of hundred million dollars, also, if we do not watch out.

Some of the other charges made in this debate are very interesting. I have heard, for example, that the proposals of the Democratic leadership are irresponsible. In fact, the newspaper headlines tell us that there have been angry statements made; that caustic statements have been passed out about the Democratic proposal. All at once the administration seems to have more concern about an unbalanced budget. I know they have been concerned about it during campaign years, but this is the third year of this administration, and the budget is still unbalanced.

As I said a few minutes ago, to the distinguished Senator from Louisiana [Mr. LONG], this administration does not intend to balance the budget. It is not raising any more revenue for the $10 billion-a-year road program. They can have it paid off by certificates, or set it off in some capital account.

I do not care what we name it or where we put it, we cannot build a hundred billion dollars' worth of highways without paying for them. They will be paid for by only one source of revenue—tax revenue. They can be paid for only out of the Treasury of the United States.

The administration is also considering a school-construction program. That school-construction program will amount to $7 billion over a period of years. With a $100 billion 10-year road program and a $7 billion school program, we shall not have a balanced budget and will not raise any more revenue.

To me, Mr. President, it seems rather difficult to spend $107 billion of new money beyond our present commitments and not be somewhat concerned as to whether the budget will be in balance.

The argument might be turned on the Democratic leadership, and they be asked, "What are you planning to do about it?"

We intend to do two things: To supply additional revenue for the Treasury from persons and corporations who can afford to pay, by extending certain taxes which will automatically be lowered under present law and, at the same time, by plugging loopholes in the tax law; and second, we intend to provide some tax relief for the great multitude of the American people. This tax relief, in terms of dollars, will be spent in the marketplace, thereby generating renewed business activity, which in turn will provide a financial base of such proportions that additional revenue can be yielded to the Treasury. That is how the Democratic tax proposal finally boils down as to its application and effect.

A moment ago I asked a page boy to bring me a copy of today's Washington Post and Times Herald, which contains an article that was quite intriguing to me. It is characteristic of articles I have been reading on the financial pages of the Nation's press for some time.

On page 31, in the financial section of today's Washington Post and Times Herald, there is an article whose headline is: "Du Pont Earnings Rise, Sales Decline."

The article reads as follows:

> The Du Pont Co. reported sales for 1954 3½ percent less than 1953 but earnings totalled $344 million compared with $236 million for 1953.
>
> President Crawford H. Greenwalt, in the annual report to the stockholders set sales for last year at $1,688,000,000 compared to $1,750,000,000 for 1953.
>
> As announced previously, earnings for 1954 were $7.33 per share of common stock, compared to $4.94 a share for 1953.

Mr. President, listen to this:

> Greenwalt said this increase was due primarily to expiration of the excess profits tax.
>
> Of the 1954 earnings, $252 million came from Du Pont sources and $92 million from General Motors Corp. dividends. This compares with $162 million and $74 million from the same sources in 1953.

Mr. President, that is a classic example which can be found in industry after industry, corporation after corporation: Sales down, profits up. Profits are up for one simple reason: The tax loss resulting from the tax bill passed by the 83d Congress, a tax loss which gave special tax privileges to corporations and to persons in high-income brackets. This is but the beginning; there is still more to come under the existing tax structure.

Let us take a look at what the Democratic proposal is, to see how it applies to the present situation. The proposal which is being offered by the Democratic leadership would repeal the accelerated depreciation dividend provisions of the 1954 Revenue Act. To have that provision remain in the tax law will cost the Treasury $362 million a year for an indefinite period of time.

As we know, if we recall the tax fight of 1954, the Senate defeated the stock dividend credit provision; but when the bill came back from conference with the House, the modified stock dividend tax credit provision of $50 and the 4-percent tax relief on stock dividends were incorporated in the statute. This resulted in a loss to the Treasury of $362 million. That $362 million did not go to widows and orphans; it did not go to men and women working in factories; it did not go to the rank and file of the American people; it did not go to the farmers of America, who have seen not only their gross income, but also their net income, go down every single month.

The benefits of that tax reduction went to a handful of persons in this country who own the bulk of the stock. I shall not burden the RECORD again with the available statistics as to who owns the stock and who gets the tax relief. I shall not let anyone falsify or distort the RECORD by pointing out that more than 80 percent of the American people have investments in stocks, because most of that stock is owned by insurance companies. The insurance companies themselves make investments in stocks, although we, as policyholders, are somehow or other supposed to be the recipients of the benefits derived from the stocks. I do not believe very many insurance-company policyholders have received any large tax rebates or reductions in their taxes because of the stock dividend credit provisions of the 1954 Revenue Act.

So one of the first provisions of the proposal before the Senate is to repeal the provision of the 1954 Revenue Act relating to stock-dividend credits.

Second, it is proposed to repeal the provision relating to accelerated depreciation of capital equipment. This will amount to a net saving to the Treasury of $1,618,000,000 by July 1, 1957.

The tax reduction of $20 for each taxpayer, excluding his spouse, plus the $10 deduction for each dependent, will cost the Treasury $1,261,000,000 for the same period.

Therefore, the revenue to be saved will result in net savings to the Treasury of $357 million.

That is the proposal which is presented on the part of the Democratic leadership in lieu of the administration's proposal of merely a 1-year continuance of corporation taxes, with no modification in the tax laws other than that, and no removal of any of the inequities.

The Democratic Party is also proposing an extension of the corporate- and excise-tax rates to July 1, 1957, and also the repeal of section 462 of the 1954 Revenue Act.

The extension of the corporate and excise taxes would bring into the Treasury an additional $3,537,000,000 more than would the proposed administration bill, mostly during the next 2 fiscal years.

The repeal of section 462 would save an undetermined amount, but an amount conservatively estimated to exceed $1 billion, which was the little, inadvertent mistake of the administration.

If we add that amount, we find that there will be approximately $4,500,000,000 of new revenue up to 1957. It appears to me that that is a substantial amount of revenue, which will give the administration an opportunity to fulfill, by Democratic action in Congress, the promise of a balanced budget. We shall accomplish this by repealing the accelerated depreciation and dividend-credit provisions of the 1954 tax act. At the same time, we shall be giving a tax cut to the individual taxpayers and families of America, in the amounts of $20 for the head of the household and $10 for each dependent. The tax deduction will cost the Treasury $1,261,000,000, but there will be brought into the Treasury new revenues aggregating $1,618,000,000, as a result of the repeal of the stock-dividend credit and accelerated depreciation provisions of the 1954 Revenue Act. Actually, the Treasury will have a net gain of $357 million.

I do not believe any Member of the Senate would want to defend a continuation of section 462 as it is now written.

Mr. President, so that we may have a very clear understanding of the proposal advanced by the six Democratic members of the Senate Committee on Finance, and so that the administration may know what the facts are, rather than believe their own description of the facts, I wish to put into the RECORD the exact data which have been developed as to the economic effects of this particular tax proposal.

I wish again to state that I am convinced the Secretary of the Treasury has not taken the time to read the proposal of the six Democratic members of the Committee on Finance advanced as an amendment to the administration's tax proposal, because if the Secretary of the Treasury had read it, and if the administration were sincere about its desire for a sound fiscal policy, the word should be coming down from the White House and the Treasury Department to support what the Democratic members are proposing.

The revenue effect of the new proposed amendment in terms of fiscal years, without consideration of additional extension of excise and corporate tax rates and repeal of expense reserve provision is as follows: The repealing of the rapid depreciation provisions effective March 9, 1955 would result in savings, effected in fiscal 1956, of $175 million; in fiscal 1957, of $900 million; and in fiscal 1958, of $1,450,000,000.

The proposal would repeal the dividend credit and exclusion provisions effective July 1, 1955. I want the RECORD to note we are not breaking faith with the people who have made investments in capital improvement under the so-called fast writeoff of the amortization provision. We are going to give them credit for what they have done, and we are not permitting favoritism in terms of stock dividend credit; but by repealing the dividend credit provision, savings effected in fiscal 1956 would be $181 million, receipts into the Treasury. In fiscal 1957, the savings would be $362 million.

Effective January 1, 1956, the Democratic proposal would provide a tax credit of $20 for each taxpayer of the Nation, not including spouses, plus $10 credit for all dependents other than spouses.

What would be the effect of that proposal? The cost in fiscal 1956 would be $454 million; in fiscal 1957 it would be $908 million. The net fiscal effect of the changes in the tax revenues to this Government are included in a tabulation which I hold in my hand.

I ask unanimous consent to have the tabulation incorporated at this point in the RECORD.

There being no objection, the tabulation was ordered to be printed in the RECORD, as follows:

REVENUE EFFECT OF NEW PROPOSAL (IN TERMS OF FISCAL YEARS), WITHOUT CONSIDERATION OF ADDITIONAL EXTENSION OF EXCISE AND CORPORATE TAX RATES AND REPEAL OF EXPENSE RESERVE PROVISION

1. Repeal rapid-depreciation provisions effective March 9, 1955:

Savings effected in fiscal year:	
1956	$175,000,000
1957	900,000,000
1958	1,450,000,000

2. Repeal dividend credit and exclusion provisions effective July 1, 1955:

[In millions of dollars]

	Liability	Receipts
Savings effected in fiscal year—		
1956	362	181
1957	362	362

3. Effective January 1, 1956, provide a $20 tax credit for each taxpayer, with none for spouse, plus a $10 credit for all dependents other than spouses, effective only to the extent that the credit exceeds any advantage obtained by income-splitting benefits.

[In millions of dollars]

	Liability	Receipts
Cost in fiscal year—		
1956	454	353
1957	908	908

4. Net fiscal effect of changes in:

[In millions of dollars]

	Liability	Receipts
Fiscal year—		
1956: Gross savings	537	356
Tax credit cost	454	353
Net savings	83	3
1957: Gross savings	1,262	1,262
Tax credit cost	908	908
Net savings	354	354

Mr. HUMPHREY. Mr. President, I merely wish the RECORD to show that in fiscal 1957 there would be approximately $354 million in net savings for the Treasury, or increased revenues for the Treasury, under the proposals we have outlined, exclusive of the extension of corporate and excise-tax proposals.

Let us see if there is any economic justification for what we are attempting to do. I think it is fair to say that a tax bill has as much to do with the nature of the economy as has any other single measure. Taxation not only provides revenue for the Government; it sometimes has a great deal to do with the tempo of our economic system.

What is the most obvious fact about the American economy? I think every report of every respected economic institution and economist would reveal that this is essentially a consumer's economy; that when consumption ability is high, business prosperity is sound and good; that when the consumer has dollars to spend, investment in capital plant is heavy. I am not one who favors limiting the incentives for capital investment, but I wish the RECORD to be clear that, insofar as this Senator is concerned, the best incentive for capital investment is high business activity at the wholesale and retail levels.

When the American consumer is buying and causing an expansion in production, investment capital in new plant constantly goes up.

As I pointed out about 6 months ago on the floor of the Senate, during the debate on the 1954 Revenue Act, there is no evidence that by adjusting downward the tax rate on corporate income or on stock dividends, the rate of investment in capital goods is really affected. The corporate tax rate in 1922 was about as low as it has been in recent years. The corporate tax rate in 1952 was the highest it has ever been in the history of the country. Yet in 1952 economic reports reveal that the individual stockholders in America were not investing a substantially larger part of their income in stocks than they were in 1922, or vice versa, they were not investing less than they were in 1922.

Mr. LONG. Mr. President, will the Senator yield?

Mr. HUMPHREY. I yield.

Mr. LONG. Does the Senator recall the argument made by the Secretary of the Treasury last year that providing additional incentives to individuals to purchase corporation stock would result in more employment, and encourage people to make private investments, and encourage stock purchase? If that was the objective, I think we have gone as far as we can, because stocks have increased by $50 billion in value over what they were 2 years ago.

Mr. HUMPHREY. I know that. While stocks have been increasing in value by $50 billion, insofar as the tax bill of 1954 was concerned, which it was alleged would result in more independent enterprises, that result has not occurred. There are fewer independent enterprises than there were a year ago. There are more mergers than there were a year ago. The rate of mergers is at an all-time high for 25 years. I think one of the facts the Committee on Banking and Currency will be looking into is the effect of the Republican sponsored tax bills on the stock market, and the effect of the Republican sponsored tax bills on corporate profits. Corporate profits are reflected in the earnings of common stock, preferred stock, and bonds. I think when that committee gets through with the inquiry, it will find that the tax proposals enacted in the 83d Congress had primarily as their effect the devaluing of the purchasing power of literally hundreds of thousands of the American people. There is no beneficial effect on farm income as a result of the Republican sponsored tax bills. The only area of income affected by the tax law is stock market income.

Parenthetically, it is interesting to note that every time the Republic Party gets a tax bill passed, it affects the stock market—not the stock market where there are Texas longhorns or good Angus cattle, but the Wall Street stock market. I hope it is nothing but accident—I hope it is not just constant coincidence—that when Republican administrations take hold of the fiscal policy of the United States, there is always a drop in agricultural net income and a rise in top financial net income. But I wish to say to my friends in the Republican Party, that is the fact.

Mr. LONG. Mr. President, will the Senator from Minnesota yield further to me?

The PRESIDING OFFICER (Mr. GORE in the chair). Does the Senator from Minnesota yield to the Senator from Louisiana?

Mr. HUMPHREY. I yield.

Mr. LONG. Does not the Senator from Minnesota know that during the same fiscal period, small businesses have not increased their income? Instead, they have had major reductions of income, for the fact is that corporations with assets of less than $250,000—the bottom group, but the group containing the largest number—actually have had their income reduced by approximately two-thirds.

Mr. HUMPHREY. That is correct. Not only has their income been reduced but, as I pointed out a moment ago, because of the nature of the tax law of 1954, it has acted as an incentive to mergers. So instead of having a greater number of independent business enterprises to give vitality to the competitive system which is the free, automatic regulatory device for a fair price system, we see a greater and greater number of mergers and a greater and greater tendency toward monopoly in both production and distribution.

Mr. LONG. Mr. President, will the Senator from Minnesota yield further to me?

Mr. HUMPHREY. I yield.

Mr. LONG. Insofar as corporate income is involved, even the statements presented to us do not reflect all of the corporations' increased earnings, because, as pointed out in the letter issued by the National City Bank of New York during the last week, many corporations present to their stockholders double statements, one showing the profit in terms of the corporation's books as that profit is to be reported to the Government, and the other showing the corporation's real profit, in view of the fact that last year the Government let the corporations take an artificial depreciation far beyond the real depreciation in the value of their equipment.

Mr. HUMPHREY. Mr. President, the Senator from Louisiana is a very articulate and very able member of the Senate Finance Committee. He has had the privilege and opportunity of hearing the testimony by financial experts, both those in the Government and those outside the Government. I am happy that the Senator from Louisiana not only is correct now, but likewise in the past he has been correct.

I recall his speech of last year on the tax bill, when he warned the Senate where the tax relief would go and what its effect would be. I recall that he also pointed out what could happen under the so-called accelerated depreciation method, or tax writeoff method, in terms of relief to the larger corporate interests.

The Senator from Louisiana may recall that I asked whether that method would be of help to the small business establishments; and I pointed out that although theoretically it might be of value and of help to them, actually they were few real benefits for them. Does the Senator from Louisiana feel that is correct?

Mr. LONG. I feel, as a matter of fact, that there is some merit to a proposal for expanding aid to industry by way of allowing accelerated depreciation. However, although industry has received all sorts of advantages, and has been permitted to keep many more savings than it was previously permitted to keep, that policy has not been of great benefit to the Nation, because at the same time the Government has ignored the need of the great mass of the people for greater purchasing power.

Mr. HUMPHREY. Mr. President, the Senator from Louisiana has said what the economic experts have frankly stated as their opinion and what they advise. In the monthly reports or newsletters or economic reports of prominent banking institutions, I have read statements such as the one the Senator from Louisiana has just reiterated. I shall not burden the RECORD by reading into it, in full, the minority views, as submitted by the Senator from Oklahoma [Mr. KERR] and certain other members of the Finance Committee; but I suggest that all Senators read those minority views. When they do read them, I suggest they will find in them a very sound case, economically, for the proposal which is being sponsored by the six Democratic members of the Senate Finance Committee.

Mr. President, I cannot help but make note of one or two paragraphs in the minority views, in light of the hue and cry about irresponsibility, as that hue and cry has been raised on Capitol Hill, and at 1600 Pennsylvania Avenue, and at the Treasury Department.

Mr. President, who is irresponsible? How irresponsible does one have to be before he is called irresponsible, when he cannot write a tax law that does not have a $1 billion mistake in it?

I suggest that when someone starts charging irresponsibility, he had better take a look at himself. The Treasury Department, with all its attorneys and experts, could not find a $1 billion mistake. Mr. President, one must be very, very blind to miss such a mistake; either that, or he is so interested in big business and big figures, that $1 billion does not impress him.

But I should like to remind the Treasury Department that the $1 billion "blooper" in section 462 is about three times the amount of the tax relief the Administration provided for the 165 million American people, exclusive of the large corporations and business groups. That was done by just that "one little blooper" in section 462.

Early in 1954, the present administration forecast a 1955 fiscal year deficit of $2,900,000,000. Let me suggest, in a spirit of charity, that the administration increase that estimate to one of approximately $4 billion. I recall that in the fall of 1954, the Secretary of the Treasury visited my home city of Minneapolis, Minn., and, while there, suggested that possibly the deficit might even be $4 billion or more.

Now, Mr. President, the same administration which knew it faced a deficit of $2,900,000,000, at a minimum—although when the administration honestly evaluated the deficit, it found it to be one of approximately $4 billion—did not seem to think it was irresponsible to propose a tax-relief bill which gave no relief to those who needed it, but gave a great deal of relief to the forces, groups, and persons who really did not need it. The administration had no hesitancy in proposing, under the guise of proposing a codification of the tax laws, a tax-relief bill amounting to relief of more than $3 billion for such groups. No, Mr. President; there was no irresponsibility in doing that. On the contrary, that was economic statesmanship. Ah. It was what this country really needed, Mr. President. The deficit forecast for the fiscal year 1955 was—by the administration's own estimates—$2,900,000,000; but it actually became very much larger. That administration proceeded to get through Congress a tax bill by means of which 77 percent of the immediate tax relief and 91 percent of long-term tax relief went to corporations and large income earners; and ever since then the administration has spent a great deal of time every month in trying to explain why that tax bill was good for the country.

I stated on the floor of the Senate that if it takes the newspapers of America 3 months in concerted series of articles to explain why a tax bill is good, there is something wrong with it.

Mr. BARKLEY. Mr. President——

Mr. HUMPHREY. Mr. President, I am glad to yield to the distinguished junior Senator from Kentucky.

Mr. BARKLEY. I was called out of the Chamber, and have just returned. I wish to ask which tax bill the Senator from Minnesota is talking about.

Mr. HUMPHREY. The tax bill of 1954.

Mr. BARKLEY. When I was called out of the Chamber, the Senator from Minnesota was discussing with the Senator from Louisiana [Mr. LONG] the question of whether that tax bill had benefited the country economically; and he was talking about the stock market and the rise in prices in the stock market.

I wonder whether the Senator from Minnesota can give us any figures in regard to the comparative rise in stock prices, thereby bringing profits to those who owned stocks and then sold them, under the high prices, and also any figures regarding any benefit which has come to the general public as a result of the stock-price rises, and also any information as to whether the tax law of last year has resulted in the establishment of any new industries anywhere, or has resulted in the creation of any new factories anywhere, or has actually created dividends which have been paid to those who own stocks for investment, rather than for speculation.

Mr. HUMPHREY. I thank the distinguished Senator from Kentucky, our esteemed friend.

Mr. BARKLEY. My information and observation is that there has been no increase in dividends to stockholders who bought stocks years ago for investment and not for the purpose of selling them on a high market and buying them back on a low market. They invested their money in long-term securities—common stocks, we will say—for the purpose of having an income from such stocks. I do not now know, and I have not received any information—although I am making a study of such subjects day by day—whether there has been any increase, because of the tax bill passed last year, in the normal, year-to-year dividends of those who have put a little money in stocks in order to have income. Has the Senator any information on that subject?

Mr. HUMPHREY. On Monday I intend to have the facts to which the Senator refers. I have had my office looking into the subject. A few moments ago I stated to the majority leader that I would have preferred to withhold some of this comment until Monday. The research material for which the Senator from Kentucky is asking will be available, and I shall make it available for the RECORD. It is my impression that the long-term investor, so far as any appreciable increase is concerned, has not had the benefit of additional dividends.

Mr. BARKLEY. That is my impression.

Mr. HUMPHREY. But the short-term operator, the man who buys and sells quickly, has been reaping the profit.

Mr. BARKLEY. That is not dividends. That represents an increase in the price of stocks. The operator tries to get in when the price of a stock is low, and get out when it is high, and make a profit. That is not the regular dividend about which I am talking.

Mr. HUMPHREY. The Senator is correct.

Mr. BARKLEY. Can the Senator inform the Senate whether, as a result of the tax bill of last year, a single new factory has been established anywhere in the United States to employ people? If so, I should like to know where it is.

Mr. HUMPHREY. I am not aware of any. Possibly some new factories have been established, but I am sure that much of the planning and designing in connection with those factories occurred before that time.

Mr. BARKLEY. It has been claimed, indeed, it was claimed before the committee by the Secretary of the Treasury, that the tax law of last year has given great stimulus to business, has brought about greater employment, and has brought investment of capital into new industries. If that is true, I should like to know where they are and what they are.

Mr. HUMPHREY. I should like to know, too. I have not witnessed such advancement in the area which I in part represent. I point out that we were having a substantial business expansion before the 1954 Internal Revenue Act was passed.

Mr. BARKLEY. We have had a substantial business expansion in the past 22 years, beginning in 1933, when we were in the midst of a profound depression. We gradually climbed out of that and became the greatest producing nation in the world. Our production record during that period was greater than at any other previous time in our entire history.

Mr. HUMPHREY. The Senator is correct. I think it should be pointed out that in the period from 1946 through 1953 the average annual rate of capital investment was more than $27 billion for every year, even though there were so-called high taxes, and even before the great benefits of the Republican-sponsored tax bill of 1954 came about. We were able to go along on our poor living standards, with a $27½ billion capital improvement every year for a period of 7 years.

Mr. BARKLEY. In spite of our high taxes due to war, due to the depression, and all the other things, we climbed from a total production of about $40 billion in 1932 to more than $300 billion in 1954.

Mr. HUMPHREY. To more than $350 billion. The Senator is correct.

A few moments ago I pointed out that even when corporation taxes were as low as they were in 1922, as compared with the high of 1952, the actual total percentage of individual investments in stocks for business expansion was no greater than it was in 1952, so it was not tax rate which provided the incentive. What provides the primary incentive for an American business corporation which is really out to do business and sell products rather than symbols is consumer purchasing power.

I want the record to be complete. Every single economic study that has been made of the fourth quarter of 1954, which reveals an upturn in the economy, predicates that upturn upon one principle alone—not investment capital, not a tax bill, but the availability of consumer spending, and the fact that consumers went into their savings to take out additional funds for consumer spending and expanded consumer credit.

The whole purpose of the Democratic tax proposal before the Senate is to give a little extra to the consumer, to the individual, to whom tax relief will not necessarily represent a saving, but rather increase spending in the market place, to generate new business, new distribution, new wholesaling, and new manufacturing.

Mr. BARKLEY. Mr. President, will the Senator further yield?

Mr. HUMPHREY. I yield.

Mr. BARKLEY. Speaking of politics in tax bills—and that is the charge now made—if this proposal, which some of us have brought forward, is politics, fiscal irresponsibility, and silliness, it sounds as though we have entered an era of Government by epithet.

I recall that in 1948 the 80th Congress was controlled by our opponents. That was a presidential year. We had reduced our public debt from the end of the war in 1945 up until 1948, from about $275 billion to about $254 billion, or a reduction of more than $20 billion in our national debt. A tax bill was passed by a Republican Congress in a presidential year, with political undertones and connotations.

President Truman vetoed the bill. It was passed over his veto. It did not do the political party which inaugurated it any good, because it lost that year.

Last year was another political year. The Republican Party brought forth a tax reduction bill with respect to which great boasts were made all over the United States. I ran into them on every street corner in Kentucky. It was boasted that the Republicans had reduced taxes by $7 billion. The other day, before the Committee on Finance, the Secretary of the Treasury started by saying, "We reduced taxes by more than $7 billion last year." I asked, "Whom do you mean by 'We'? He replied, "The Government of the United States."

Of course, it was the Government, composed of both the Congress and the executive branch. He conceded that more than $6 billion of the $7¼ billion tax reduction was brought about by the Democrats, who, before they went out of power, had provided for the expiration of certain taxes.

Of course, that was a political year. I have no doubt that there were political undertones and connotations in connection with that bill, as it was recommended by the administration. It did not seem to do them any good in 1954. Now they come forth with a hope, held out by the President of the United States and the Secretary of the Treasury, that in 1956, which will be another presidential election year, they will reduce taxes somewhat further; yet they object to a reduction at this time, to take effect in 1956, but which would project itself into 1957, with a proposal to balance the budget of the United States.

Mr. HUMPHREY. The Senator from Kentucky has put his finger on what undoubtedly is the most important issue before us. I think what is really bothering the administration is not so much what we are proposing in the tax bill as the fact that the Democrats are proposing it. The timing does not please them.

I am sure that what is really in the minds of the Secretary of the Treasury and the Republican leadership, from the President on down, is the fact that they would like so much to be able to make this proposal next year. We are going to help them, by getting the program underway this year and taking it out of the election by putting it over until 1957.

Of course, this administration does not want to play politics with our fiscal policy. This administration wants to have fiscal responsibility. The best way to get fiscal responsibility is to pass a fair tax bill in 1955, which would be effective through 1957. Then the administration would not have to play politics with fiscal matters in 1956.

We shall be able to keep the record clean. We shall be able to keep the financial atmosphere pure. We shall be able to give to business the assurance it needs for several years, rather than having to wait until political developments make it more desirable to have a tax reduction in 1956. In addition the proposal sponsored by the Democratic Members of the Senate, as ably explained by the distinguished Senator from Kentucky [Mr. BARKLEY], is a measure which will not only give tax relief where it is needed, but will also bring some equity into our tax laws, where it is needed.

All the charges about irresponsibility and foolishness and silliness are charges that fall right back on the administration. The administration has been irresponsible if it sets up as its standard a deficit for taxes at a time of needed tax relief. The administration has had nothing but a deficit since it has been in power. They are just as interested in maintaining one as any previous administration; in fact, it is guaranteeing that there will be one. In the face of that situation, the administration wants to give tax relief on its terms. So far as being silly is concerned, I would suggest that nothing is sillier than to have a responsible officer of the administration come before Congress and admit that he could not find a billion-dollar loophole in the tax law. How silly can one get? That is really a silly matter.

Mr. BARKLEY. Mr. President, will the Senator yield?

Mr. HUMPHREY. I yield.

Mr. BARKLEY. The same distinguished officer of the administration who came before the Committee on Finance claimed that the $20 deduction which the House approved would lose $2,300,000,000 to the Treasury, and that it would create a $4,600,000,000 inflation fund for the American people. In other words, he multiplied by 2 the amount of revenue he said would be lost to the Treasury, and then used it as a sort of scarecrow against inflation, when, as a matter of fact, assuming that the Government would buy a certain amount of goods and services which would cost $2,300,000,000, it would not cost the Government any more whether it borrowed the money or had it in the Treasury.

Therefore, it is not true that turning back $2,300,000,000 to the people would create twice as much inflation. Does not the Senator agree that such a statement skirts around the lake of silliness?

Mr. HUMPHREY. The lake of silliness; yes.

UNANIMOUS CONSENT AGREEMENT TO CONSIDER EN BLOC CERTAIN AMENDMENTS TO THE TAX BILL AND TO LIMIT DEBATE ON THE BILL

Mr. JOHNSON of Texas. Mr. President, I ask unanimous consent that the distinguished Senator from Minnesota [Mr. HUMPHREY] may yield to me for the purpose of enabling me to make a unanimous-consent request, with the understanding that he will thereby not lose his right to the floor.

The PRESIDING OFFICER (Mr. GORE in the chair). Is there objection? The Chair hears none, and it is so ordered.

Mr. JOHNSON of Texas. Mr. President, I ask unanimous consent that when the amendments which I have at the desk, and which have been printed, are offered under the unanimous-consent request which I shall later propose, I be permitted to offer them en bloc.

The PRESIDING OFFICER. Is there objection? The Chair hears none, and it is so ordered.

Mr. JOHNSON of Texas. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The Secretary will call the roll.

The legislative clerk proceeded to call the roll.

Mr. JOHNSON of Texas. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. JOHNSON of Texas. Mr. President, there is at the desk a unanimous-consent request submitted on behalf of the minority leader and myself, which we desire to have read for the information of the Senate and considered at this time.

The PRESIDING OFFICER. The proposed unanimous-consent agreement will be read.

The legislative clerk read as follows:

Ordered, That on Tuesday, March 15, 1955, after the close of morning business, the pending bill, H. R. 4259, shall be considered under the following limitation of debate:

Two hours on any amendment, motion, or appeal excluding substitutes), to be equally divided and controlled by the proposer of any such motion or amendment and the Senator from Virginia [Mr. BYRD];

Four hours on each substitute, to be equally divided and controlled by the proposer thereof and the Senator from Virginia [Mr. BYRD];

Two hours on the question of the passage of the bill, motion, or appeal, to be equally divided and controlled by the Senator from Virginia [Mr. BYRD] and the minority leader [Mr. KNOWLAND]: *Provided*, That if Mr. BYRD is in favor of any amendment or substitute, the time in opposition thereto shall be controlled by the minority leader or someone designated by him: *Provided further*, That, with the exception of the amendment designated as 3-10-55-B, intended to be proposed by Mr. JOHNSON of Texas (for himself and certain other Senators) and ordered printed on March 10, 1955, no amendment that is not germane to the subject matter of the said bill shall be received.

The PRESIDING OFFICER. Is there objection? The Chair hears none, and the agreement is entered into.

ANNOUNCEMENT ON CONSIDERATION OF NOMINATIONS ON THE EXECUTIVE CALENDAR AND PROGRAM FOR MONDAY

Mr. JOHNSON of Texas. Mr. President, there are certain noncontroversial nominations on the Executive Calendar. I hope that at some time during the day on Monday next we may be able to consider all such nominations.

Also on the Executive Calendar is the nomination of the Honorable John Marshal Harlan to be Associate Justice of the Supreme Court of the United States. I have conferred with the distinguished minority leader with respect to this nomination, and we have agreed that as soon as the Senate disposes of the tax bill it will proceed to the consideration of that nomination. I merely wish to make this announcement at this time so the Senate will be on notice.

It is the plan of the majority leader to have the Senate sit as late on Monday evening and as far into the evening as it may be desirable in order to accommodate as many Senators as possible who wish to speak. The Senate may sit until 6 or 7 o'clock in the evening on Monday if Senators desire to speak.

It is our plan to have the Senate convene at 12 o'clock on Tuesday, and after morning business to proceed with the tax bill under the unanimous-consent agreement which has been entered into.

TAX RATE EXTENSION ACT OF 1955

The Senate resumed the consideration of the bill (H. R. 4259) to provide a 1-year extension of the existing corporate normal tax and of certain existing excise-tax rates, and to provide a $20 credit against the individual income tax for each personal exemption.

Mr. HUMPHREY. Mr. President, before the unanimous-consent request was agreed to, I was commenting on some of the more pertinent observations made by the minority of the Senate Finance Committee concerning the tax proposals before it and concerning some of the administration's fiscal policies. I cannot help but read these words, because I think they are stated so succinctly and are so pertinent that it would be unnecessary and unworthy to try even to elaborate upon them. The minority report says:

It was not considered "fiscal irresponsibility" to deprive the treasury of $1 to $2 billion a year in revenue for a period extending 18 years into the future by granting large corporations rapid depreciation benefits.

These provisions were not approved through mere inadvertence. They were enacted over the vigorous protests of the then minority which presented an alternative plan that would have granted the greater part of the tax relief to the lower-income brackets which stood in the greatest need.

On this basis, it is fair to assume that the present administration regards "fiscal responsibility" as that state of affairs in which the rich get richer and the poor are expected to balance the budget.

Despite this precedent, however, we have no intention of emulating the casual disregard toward the problem of budget balancing displayed by the present administration in 1954. We recognize that this is not merely an academic issue and we intend to deal with it responsibly and squarely.

Mr. LONG. Mr. President, will the Senator from Minnesota yield?

Mr. HUMPHREY. I yield.

Mr. LONG. If I may suggest, the point made by the majority of the Democrats on the committee is even more valid at this moment than it was when the report was written, because subsequently the Secretary of the Treasury went before the House committee and testified that the so-called balance-the-budget substitute which would give tax relief to the little people of this Nation and regain sufficient revenue so the Government would have more money rather than less emoney, was even a worse proposal than the one which we had been discussing.

Mr. HUMPHREY. The Senator from Louisiana, I believe, read such a comment by the Secretary of the Treasury into the RECORD in the presentation of his argument.

Mr. LONG. Yes.

Mr. HUMPHREY. I think it is quite obvious that no matter what proposal may be advanced, other than the administration proposal, it is to be branded by the public relations experts as irresponsible.

Mr. LONG. And silly.

Mr. HUMPHREY. And silly. I suggest that what the administration needs is an economist rather than a sloganmaker or one who knows how to concoct words to apply to a sensible fiscal program.

Mr. LONG. The effect of what the Secretary of the Treasury had to say is that it is a fine thing for the Nation to go into debt in order to give tax relief to corporations, but it is a terrible thing to do something for the people generally in terms of tax reductions to the average American family, even when we raise compensating revenues.

Mr. HUMPHREY. I thank the Senator from Louisiana.

Mr. President, I hope my colleagues will read the testimony of Mr. Leon H. Keyserling, former Chairman of the Council of Economic Advisers. He testified before the Finance Committee on Tuesday, March 1, 1955. He presented some very pertinent material as it relates to unemployment. While he makes some observations as to what has been happening to the employment picture in the past year, he notes, for example:

Despite the widespread impression that the unemployment situation has improved recently, due in part to the tendency of Government press releases in any administration to paint a rosy picture, the unemployment situation has not improved appreciably. Seasonally adjusted, full-time unemployment in December 1954 was about 3 million, and the true level of unemployment—translating the part-time unemployment into its full-time equivalent—about 3.7 million.

So, Mr. President, the facts are that we are not exactly out of our economic difficulties. The facts are that the fiscal policy of this Government should be directed toward an expanding economy, an accelerated amount of production and consumption; and the best way to obtain this is through a tax policy which accords its benefits to the consuming public, the family units, and the individual purchasers of the country, thereby giving them the advantage of increased income to be expended in the market place.

Mr. President, I shall bring my argument to a conclusion. I shall address the Senate on Monday or Tuesday as to what is developing in our economy and discuss our fiscal and tax policies. The real argument and issue in this dispute over tax policies is as to where the tax relief should come from and to whom it should go. Secondly, when?

Let us be very frank about it, Mr. President. The President of the United States, in his state of the Union address, stated quite categorically that next year the administration is planning additional tax relief. Are we to interpret that as meaning that next year corporation taxes will be reduced; that next year, even under the proposal of this year, there will be an automatic reduction? Is that the tax relief which is proposed? Or is it that next year the administration will come back with the original proposal with reference to stock dividends which provided a 15-percent tax relief, as it was originally presented, rather than a 4-percent tax relief which came out of the committee as a compromise?

I have heard no word that they contemplate any reduction in individual taxes on earned income, either in terms of dependency allowance or in any other terms. There has not been even as much as a faint, inarticulate expression of tax relief for the earned income of 95 percent of the taxpayers, nor has there been any expressed intention on the part of administration spokesmen for the relief of those who have an income of $5,000 or less a year. What we hear is that there will be some tax adjustments in 1956. We hear that 1956 will give the administration an opportunity further to consider the tax laws with the objective in mind of additional tax relief.

The time to deal with the problem is when it is before us. The administration has come to the Congress and asked for an extension of corporation and excise taxes for another year. The question of tax policy is, therefore, pertinent, and amendments to the tax bill are, therefore, germane.

A substantial number of Members of the Senate a year ago felt that the tax bill as then passed was inequitable, that it gave too many benefits to a limited number of persons, and that it provided new loopholes in the tax structure which could only lead to further abuses. Speech after speech was made on this floor on those very issues.

Considerably more than 40 votes were cast for a $20 tax reduction for each and every taxpayer. We came within 2 or 3 votes of adopting that very measure in the Senate.

To quote another phrase of the administration, "This is the opportunity to take a good new look," at the tax program. What should that new look include? A simple little peek produced a $1 billion loophole. Someone got down, looked through a small keyhole, and found a $1 billion loophole.

There were some Members who felt that the stock dividend tax credit relief provision was not warranted at a time when the budget was unbalanced, at a time when no tax relief was given to the great numbers of American people. We so stated, and we so voted. Let the record be clear that the United States Senate took out of the tax bill the provision for stock dividend credit relief. That was our record in the 83d Congress. We had no choice, later, but to accept a compromise bill, because it was a revenue bill.

But all we are seeking to do in the proposal now before the Senate is to reaffirm the decision once made by the Senate, namely, to clean out of the tax laws the special benefit, special privilege, special consideration, and special credit group, which is a limited group at that, who are provided with stock dividend credits in terms of tax relief.

This is not new for us; this is merely an effort to reiterate and reestablish the position which was taken on that item by a substantial number in the Senate a year ago.

So far as the fast writeoff provision, the accelerated depreciation provision, is concerned, I charge that that provision was never fully explained to the Senate. I recall the debate; I participated in it. We were told how much it would cost the first year, and perhaps the second year; but we were unable to get the complete table of figures which would have projected the cost 10 or 20 years into the future.

The truth is, that in that section of the tax bill alone, there were billions and billions of dollars of tax credit, so to speak, to be given to a handful of large industries. So we say, Let us repeal that provision. In fact, a large number of Members of the Senate in 1954 voted against that very provision, and other Members of the Senate were doubtful about it in their own minds even when they voted for it.

Now the opportunity is at hand for us to do what needs to be done, namely, to remove inequities from our tax laws.

Mr. LANGER. Mr. President, will the Senator yield?

Mr. HUMPHREY. I yield.

Mr. LANGER. As a matter of fact, the loss would amount to about $7 billion a year, and the total would be, roughly, $13 billion. We did not hear anything about that. But when the Government spends a billion dollars to support farm prices, we read about it in every newspaper in America. Yet 13 times as much as $1 billion was involved in that one loophole, about which the distinguished Senator from Minnesota is talking..

I wish to compliment him on bringing this situation to the attention of the American people, and I shall certainly support him in his position.

Mr. HUMPHREY. I thank the distinguished Senator from North Dakota. I ask him, Is it not interesting to note that when the stock market goes up, up, and up, the Republican leadership on Pennsylvania Avenue says, "That is a good sign of economic health"; but when farm prices go up, it says, "Oh, we must get those prices down"?

Whenever the price of beef goes up, the Secretary of Agriculture says, "The price is inflated; it must come down."

Whenever it has been possible to get the price of wheat up to a point where a farmer can start to make a good living and enjoy a few of the common things of life, immediately the Secretary of Agriculture comes charging in and saying, "We must do something about this. We will have to get the price of wheat down."

But when profits go up, and when stock prices go up, the big-business spokesmen of the administration say, "That is a healthy sign. This is the way things should be."

I said a moment ago that the only prices in which this administration is interested are the prices of stock on the stock market.

I wish the administration leaders would come to Minnesota and take a look at the stock prices in the stockyards in south St. Paul. When we come right down to it, I say to my good friends from North Dakota and Louisiana, that the prosperity of this country is not going to be measured by fictitious values on the stock market in New York. The Nation's prosperity will be better measured by the prices of the stock in somebody's pasture and somebody's feed lot. It will be better measured by prices in the Chicago Stockyards than by prices on the New York Stock Exchange.

Mr. DOUGLAS. Mr. President, will the Senator yield?

Mr. HUMPHREY. I yield.

Mr. DOUGLAS. Is the Senator from Minnesota aware of the tremendous fall in hog prices in the past 2 months?

Mr. HUMPHREY. I am aware of it. I am aware of the fact that only a little more than a year ago hogs were selling for $30 a hundredweight. The price is now down to between $14 and $16 a hundredweight.

I am also aware of the fact that the leaders of the administration do not have as much as one little bead of perspiration on their collective brows about that.

Mr. DOUGLAS. I follow very closely the hog price quotations in central Illinois. The figures of $15.50 and $16 are really for the choice hogs.

Mr. HUMPHREY. Indeed, they are.

Mr. DOUGLAS. When sows and other hogs of inferior quality are considered, the price is down to $13, and that is the price at the shipping points. The price realized by farmers, as the Senator from Minnesota well knows, is somewhat less than that, due to the cost of transportation, watering, insuring, and handling.

Mr. HUMPHREY. The Senator from Illinois is absolutely correct.

I make the further suggestion that the administration spokesmen, who have expressed such great concern about the irresponsibility of the Democratic leaders—and I should think perhaps that would even include the distinguished senior Senator from North Dakota because of his loyalty, interest in, and dedication to the interests of his people, whom he, in part, represents in the Senate—have not even given a passing glance to the matter of depressed farm prices. They are beginning to say that the market is returning to normal; that they have readjusted it; that they have the agricultural market back to normal.

I repeat what I said a moment ago: Every time the Republican leadership finishes passing a tax bill or perfecting its economic policy, two things happen: We can be certain that farm prices will go down and that stock-market prices will go up.

A man could come to the United States and not know upon his arrival which political party was in power. He could be blindfolded and not be able to read or write. But if he had ever heard anything about the political history of the United States, all that would be necessary would be to tell him the prices of agricultural commodities and the prices on the stock market. If the stock-market prices were extraordinarily high, and hog prices were extremely low, he would not have to be a college graduate to be able to know that the Republicans were in power.

Mr. LANGER. Mr. President, will the Senator yield?

Mr. HUMPHREY. I yield.

Mr. LANGER. Was the Senator on the floor when I read the price of eggs as being 6 cents a dozen?

Mr. HUMPHREY. I was.

Mr. LANGER. Some Member disputed the statement and said it was not true. I telegraphed to Rutland, N. Dak., for corroboration. I was advised that a farmer there had sold 30 dozen eggs and had received $1.80 for them, or 6 cents a dozen.

Does my distinguished friend from Minnesota remember the drought years of the 1930's?

Mr. HUMPHREY. I certainly do.

Mr. LANGER. Were eggs selling any lower at that time than 6 cents a dozen?

Mr. HUMPHREY. It would be a cruel and inhuman treatment to require hens to lay eggs for less than 6 cents a dozen.

While the Secretary of Agriculture may not know it, every chicken has got to be a pullet once in its life. Those 6 cents a dozen eggs were pullet eggs. During the campaign, after I had written to the Secretary about the price of eggs, he replied that they were pullet eggs. In the section from which I come the farmers have not been able to do anything about persuading chickens to bypass the pullet stage. They still want to be pullets and to lay eggs. It is hardly worthwhile, from what I know, for a chicken to lay eggs at 6 cents a dozen.

Mr. LANGER. Does the Senator remember what was said about the price that was received for white leghorn hens?

Mr. HUMPHREY. I remember that white leghorn hens were selling for 8 or 9 cents a pound—with feathers.

Mr. LANGER. I imagine a mother trying to send her daughter to college on 6 cents a dozen eggs and 50 cent hens.

Mr. HUMPHREY. The Senator from North Dakota is really unappreciative of what is being done for those folks. Does he not realize that they have had stock dividend credits made available to them? Does he not realize that the administration has provided stock dividend credits for those farmers? Does he not realize that the administration has provided a fast writeoff for big-capital plants?

These are all benefits the farmers have had an opportunity to read about in the newspapers; now they are wondering when their turn is coming.

Mr. LANGER. Babysitters are taken care of.

Mr. HUMPHREY. Only some; that is, the working mother is taken care of, provided she does not earn too much. When she reaches the point where she earns enough to enjoy the time when she has a babysitter, she cannot enjoy the tax benefits.

Mr. LANGER. I do not think the Senator should take all the credit away from the Republicans, because they did take care of the babysitters.

Mr. LONG. Mr. President, will the Senator from Minnesota yield?

Mr. HUMPHREY. I yield to the Senator from Louisiana.

Mr. LONG. I hope it is not stated that something was done for the babysitter. There was a provision in the bill advanced by the Senator from Oklahoma [Mr. KERR] to obtain certain benefits for a working mother, so there is a small tax provision to help a working mother. But the babysitter obtained no relief. She had to depend on the amendment supported by the Democrats.

Mr. HUMPHREY. I am not going to make this a Democratic amendment. I am going to make it a bipartisan amendment. The distinguished Senator from North Dakota [Mr. LANGER] is going to work on the amendment. He represents an attitude and a philosophy of the Democratic Party which every American can embrace. I wish to make this a bipartisan proposal. If we can get 2 more Republicans to vote for it, we will get it agreed to.

Mr. LANGER. I may say to the Senator from Minnesota that I am lucky to have my own vote.

Mr. HUMPHREY. It is in good hands. We will need that vote. The Senator from North Dakota will cast his vote for the people.

I think the administration has some answering to do on its tax policy. It took us up and down and over the hurdles on tight credit. The distinguished Senator from Tennessee [Mr. GORE], who is now presiding, gave many a splendid address on tight credit, and alerted us to its dangers, as did the Senator from Illinois [Mr. DOUGLAS], and other Senators, and occasionally the junior Senator from Minnesota joined in the colloquy, because, in my book, hard money means hard times.

Then the administration decided it would give some tax relief. I want to say the administration gave tax relief to those it knows best. There is a natural tendency for people to know best those who are in their own environment. They generally have an appreciation of the problems of the persons they know best. It is understandable why the present administration gave tax relief to corporations. It is understandable why the present administration gave tax relief to persons who receive large stock dividends. I suppose it is understandable why the administration did not give tax relief to the remainder of the American people who were denied any tax relief. Members of the administration had not met them. But the administration thought about that a great deal. It cut farm price supports. If the administration can prove that the cutting of the farm supports was beneficial, I should like to hear the evidence.

In and out of office, the Republican Party has talked about fiscal responsibility and a balanced budget. Its members are experts at least in the talk field on that particular subject. Some of us have not been quite so concerned about a balanced budget during a period of national emergency as has been the Republican leadership. I must confess, speaking for myself only, I have not been able to keep up with the Republican orators in being able to embellish the great and wonderful meaning of a balanced budget.

As I listened to their powerful addresses, they almost persuaded me. I was persuaded that once the Republicans got into office, balancing the budget was one thing they would do. In view of their past, I was not at all sure they would have a balanced economy; I was not at all sure there would be a balance of power in the world to keep the peace; but I think a great many persons were depending on these architects of sound fiscal policy to balance the budget.

Before the Republicans even undertook to balance the budget, they said, "Now, look, we must reduce taxes. We must reduce taxes on corporations. We won't do it in such a way that everybody will know it; but if we reduce corporation taxes and fail to reduce taxes on dividends, somebody will get mad." So they came up with a provision for accelerated depreciation—the fast writeoff. It had been the principle used in taxes on defense plants. My, but that provision got good results. They said, "Let us try it for all business," and they did—at an annual cost of from $1 billion to $2 billion in decreased revenue. That did not bother the Republicans one bit. That action was as "responsible" as Solomon, as prophetic as Isaiah, and as noble as Patrick Henry and George Washington. It was not even silly; it was substantially constructive, forward-looking, dynamic, and progressive.

Then someone comes along and proposes to repeal the provision benefiting recipients of dividends from corporate stocks and the writeoff provisions; to extend the corporation tax for 3 years, or until 1957, so as to get beyond the election year and not be playing politics with this question; and to extend the excise taxes, so as to remove some of the inequities in the tax law, and obtain additional revenue to carry the heavy burdens of the Government. It is proposed to grant tax relief for the American consumer and for families which each and every year have greater financial burdens and responsibilities. It is proposed to give those families tax relief in the amount of $10 for each dependent and $20 for the head of a household. It is proposed to provide a little more equity in the tax law.

What does the administration say? The administration says "silly." Do my colleagues know why? Because members of the administration have never thought in these terms. They have not had for a fleeting moment any idea of giving tax relief to the great majority of the American people.

In its 2½-year period, the administration has had as its major financial maneuvers and proposals two things: Raising the interest rates on Government securities, only to find out they made a colossal mistake; secondly, the repeal of the excess profits tax and the adjustment of corporate tax levels in peculiar and individual ways. That is an administration that is not going to give tax relief, if it can help it, to 156 or 157 million remaining Americans.

So I shall lay it on the line to my colleagues in the Senate. If they desire to have tax relief for the American people, if they want to give the administration a chance to help balance the budget, they have that chance. It can be done by voting for the proposal of six Democratic members of the committee, including the Senator from Louisiana [Mr. LONG], and the Senator from Tennessee [Mr. GORE], and other Senators, who are the major sponsors.

I happen to think that the Senate of the United States is going to have a rather difficult time justifying a vote against the proposal. I happen to believe that working people in low-income brackets are going to be asking questions such as this: "We can understand why you felt it was necessary to give incentives to large corporations, and why you gave them tax relief, we can understand your deep concern for the stock owners receiving dividends, but what we cannot understand is that we do not come in for any of your concern at all. Are we not citizens, too?"

I know how I am going to vote, and I think I know how approximately 45 other Senators will vote. I hope there will be enough so that we get a majority. I will state why, Mr. President. I hope that is so because I think it will provide the kind of tax base and economic stimulation which will keep our economy moving forward, so as to provide more jobs, greater production, expansion, and a solid base for the free-enterprise, private-economy system.

If at this time we fail to accomplish our purpose, let the electorate know who was responsible; let the electorate know that this administration has yet to propose to either the 83d Congress or the 84th Congress, a single economic measure which would lend any benefit, in terms of tax relief, to more than 90 percent of the American taxpayers—an administration which has the unmitigated gall to go about the country, saying it has given tax relief.

Mr. President, in the past year I have talked to a great many persons who have asked me, "Who got the tax relief?" I talk to thousands and thousands of people in my State, on the highways and byways; and I have talked to them about the tax bill. I have yet to find anyone who would say to me, "Senator, we truly appreciate what Congress did, last year, for us little folks, in giving us some tax relief."

They did not get any tax relief, Mr. President. We tried to provide tax relief for them, in respect to their purchases of farm machinery, and to stimulate the sale and production of farm machinery. But what happened to that proposal? Down it went; the administration opposed it, and succeeded in killing it. The administration would not agree to it. But the administration said, "Instead, we will give the agricultural people some increase in soil conservation benefits." Mr. President, I figured how much that amounted to, for each farm family. I think $10 million was included under that item of the tax bill. I shall stand corrected if my figures are wrong, but I believe that under that provision of the bill, $10 million was provided for American farmers, in the form of soil conservation benefits. Under that provision, the farmers could take deductions up to that amount. Mr. President, there are 5 million farm families in America, so that amounted to a benefit of $2 for each of those families. Oh, Mr. President, what a time they had on that $2. What a bonanza. What a windfall. [Laughter.]

But, Mr. President, in that tax bill the same administration made 1 mistake which amounted to more than 100 times as much as the tax relief the administration gave the farmers, in connection with the soil-conservation-benefit provision. I repeat that it took the administration ever since last August to find out about that mistake. The administration did not find out about it until March, the present month; and then the administration learned that it had made a mistake of $1 billion in section 462. But the administration would not even yet have learned about that mistake, if it had not been for the activity of a Democratic Member of Congress from the State of New York. The administration had not found that mistake, because the administration had not been looking. One cannot find something if one does not look, but merely keeps his eyes closed; one cannot locate something, if one keeps his hands behind his back, and does not attempt to make a search. The administration would have been able to find better tax laws if it had wanted to find them, but the administration did not want to find them.

One of the reasons why the administration is opposed to the present Democratic proposal is that it did not think of it and did not work it out. The administration is also opposed to the proposal because it would remove from the tax bill some of the juicy plums to which some special groups have become accustomed. Ah, Mr. President, it will be hard on those groups to have to get along without the $7,300,000,000 a year of tax relief in the form of depreciation allowance and the $362 million a year of tax relief in the form of stock-dividend credits.

Mr. LONG. Mr. President, will the Senator from Minnesota yield to me at this time?

Mr. HUMPHREY. I yield.

Mr. LONG. Did not the Senator from Minnesota say that none of the working people in Minnesota had come to him and thanked him for the tax deductions or tax relief they obtained in the tax bill of last year?

Mr. HUMPHREY. I certainly did not find any of the working people of Minnesota taking that position.

Mr. LONG. Did it occur to the Senator from Minnesota that one of the reasons why they did not thank him for tax relief was that on the same day when they obtained the small amount of tax relief, by way of a tax decrease, they were subjected to an increase in their social-security tax? In other words, in the case of a man earning $3,500 a year or less—and half the people of the United States do not earn more than that—on the same day when he received a tax decrease in the amount of $16.50, he received word that his social-security tax had risen in the amount of $17.50. So, by subtracting, we find that at the conclusion of that process the average workingman in the United States, making $3,500 a year, was paying in taxes $1 a year more, instead of obtaining any real tax relief. Therefore, his take-home pay was $1 per year less.

Mr. HUMPHREY. The Senator from Louisiana is correct.

Mr. President, most of the people of the Nation are not impressed by the giving of a credit. All they know is whether they have more take-home pay or less take-home pay.

Mr. LONG. Is it not true that all the majority of working people noticed was that in January 1954, the Government took from them a little more than it had previously taken from them, with the result that they had less take-home pay? Does not the Senator from Minnesota agree that such "tax relief" does not impress the people very much?

Mr. HUMPHREY. Certainly, that is correct.

Mr. President, I shall not charge that the administration was irresponsible in its tax bill, because the administration was not irresponsible; instead, that bill was premeditated. The administration knew exactly what it was doing. [Laughter.]

I shall not charge the administration with being "silly"; I simply charge the administration with being selfish, because the administration knew exactly to whom it was giving the tax relief.

But I say the administration is either incapable or unwilling of meeting the economic argument which the proponents of the Democratic proposal are placing before the Senate, because the only way the administration is attempting to meet it is by using mere words. The administration has called in—instead of its Council of Economic Advisers—the firm of B. B. D. & O. Mr. President, I am not opposed to the great advertising or public-relations firms. They have a place in our society. But they are not needed when we are discussing a tax bill; and after they get through writing so many speeches, I suggest that the administration take a look at the economic facts of America, and read some of the basic economic data.

I challenge the administration to produce from a Federal Reserve district or from a large bank in the United States a single economic document which will not show that in 1954 the one thing which started a change in the economic tide, and began to increase production, was the change in the income credit. It was the single most important factor. But the administration closes its eyes to that very obvious fact, and persists in pursuing a policy which can lead to nothing but trouble.

Now we are giving the administration a chance to get out of trouble; we are giving the administration an opportunity to show good faith to the American people. We are even giving the administration a chance to keep a promise, for a change—for instance, its promise to try to balance the budget. If the administration does not want to keep that promise, I wish it would stop talking about it. This proposal gives the administration a chance to erase the political blackboard. The administration should either give up these slogans, or should produce. The administration should stop talking about balancing the budget, or else should get down to doing something about it. The administration should either stop talking about giving an economic chance to the American people, or it should proceed to do something about it.

Mr. DOUGLAS rose.

Mr. HUMPHREY. I yield now to the Senator from Illinois, Mr. President, if he wishes to ask a question.

Mr. DOUGLAS. Mr. President, I merely wished to ask the Senator from Minnesota whether he had talked to merchants about—I realize this may seem strange—the smell of the bills which have been given to them in payment for groceries.

Mr. HUMPHREY. Yes; I have had some conversation with merchants about that very situation.

Mr. DOUGLAS. I have talked with the manager of a large chain store in Chicago. He showed me the bills he had taken in that day, and commented on the odor of the bills and their appearance. They were dull and lifeless; they had the odor of having been closed away from fresh air for a long time, either in safe-deposit boxes or buried in tin cans, underground, as if they had been drawn from savings in order to finance current purchases. They were not evidence that current earnings had increased, but that the great mass of the people had been compelled to draw on their savings.

Mr. HUMPHREY. The Senator from Illinois is correct. Let me say, so that the Secretary of the Treasury will not again accuse the Senator—falsely and irresponsibly—of things he never said, that what the Senator from Illinois is saying is what the National City Bank of New York said in its December 1954 letter, namely, that consumers were digging down into their savings they had put away for a rainy day; they were digging down into their savings, in order to be able to sustain the consumer purchasing power of the American economy.

Mr. DOUGLAS. Mr. President, will the Senator yield further to me?

Mr. HUMPHREY. I yield.

Mr. DOUGLAS. Since the unskilled workers, many segments of the farming population, and certain white-collar workers do not have large reserves, it will not be possible for them to dig down forever.

Mr. HUMPHREY. It is entirely true that it is not going to be possible for them to dig down forever; nor is it going to be possible to extend expanding consumer credit to a group of people whose earnings or take-home pay are not adequate to meet the costs of financing or the repayment of loans.

Mr. DOUGLAS. Would it not be healthier, therefore, to give them a tax cut, so that out of their current earnings they could buy more goods?

Mr. HUMPHREY. I think definitely it would; also, I feel that this would result in greater revenues to the Government. It is not the tax rate alone which is important. It is the rate applied to the volume or the amount of income—the old theory of the velocity of money—the turnover of goods and services in terms of dollars.

This, of course, is the philosophy which has been expounded on the floor of the Senate again and again by certain Members of the Senate—one of them, in a position of leadership, being the Senator from Illinois.

Why is this philosophy being stated? Because, I repeat, this economy, unique in this world, is essentially the consumer economy, with due consideration for and and great respect for incentive to investment capital. There is plenty of incentive, but the best incentive in the world is profit. The way to make profit in the United States under competition is to produce goods that can be sold in a market which has the purchasing power and the capacity to absorb the production.

That is a statement of our case in part. As I have said, at a later time I shall wish to document these broader generalizations by pertinent, detailed facts. In the meantime, over the weekend, I hope the Republican administration will see the error of its way. I hope that over the Sabbath it may repent and come to the conclusion, on Tuesday, as we vote on the bill, that there should be some support for a tax measure which would give some consideration to the great majority of the American people. We shall welcome such support. In fact, we solicit it.

Mr. DOUGLAS. Mr. President, before the Senator takes his seat, I wish to congratulate him on his very able speech. Does he not think that it would be appropriate to send to Secretary Humphrey the words of that old hymn, which I think both the Senator and I sang as boys in church—

And while the lamp remains to burn,
The vilest sinner may return.

Mr. HUMPHREY. I will say to the Senator that while the lamp remains to burn we will welcome home, into the home of constructive, progressive finance, any Republican who has strayed from the path of fiscal responsibility. We want them to be responsible. We do not want anyone to be so silly and so wrong as to vote against what we propose.

RECESS TO MONDAY

Mr. STENNIS. Mr. President, if no Senator desires the floor at this time, I wish to move a recess until Monday. As I understand, there is a unanimous-consent agreement that when the Senate takes a recess today, it will stand in recess until 12 o'clock noon on Monday next. I so move.

The motion was agreed to; and (at 5 o'clock and 24 minutes p. m.) the Senate took a recess, the recess being, under the order previously entered, until Monday, March 14, 1955, at 12 o'clock meridian.

NOMINATIONS

Executive nominations received by the Senate March 11 (legislative day of March 10), 1955:

DIPLOMATIC AND FOREIGN SERVICE

Homer Ferguson, of Michigan, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of the Philippines, vice Raymond Ames Spruance, resigned.

E. Allan Lightner, Jr., of New Jersey, now a Foreign Service officer of class 1 and a secretary in the diplomatic service, to be also a consul general of the United States of America.

The following-named persons for appointment as Foreign Service officers of class 2, consuls, and secretaries in the diplomatic service of the United States of America:

Sidney B. Jacques, of New York.
Jeremiah J. O'Connor, of the District of Columbia.

The following-named persons for appointment as Foreign Service officers of class 3, consuls, and secretaries in the diplomatic service of the United States of America:

John S. Barry, of California.
Joseph T. Bartos, of Colorado.
Edward W. Harding, of New York.
A. Guy Hope, of Virginia.
Cass A. Kendzie, of Michigan.
Homer W. Lanford, of Alabama.
Henry F. Nichol ,of Virginia.
Philip D. Sumner, of Maryland.

The following-named persons for appointment as Foreign Service officers of class 4, consuls, and secretaries in the diplomatic service of the United States of America:

Willis B. Collins, Jr., of Alabama.
John E. Crawford, of Minnesota.
Charles W. Falkner, of Oregon.
Miss Sofia P. Kearney, of the Commonwealth of Puerto Rico.
Kenneth A. Kerst, of Wisconsin.
Paul D. McCusker, of Colorado.
Franklin H. Murrell, of California.
G. Etzel Pearcy, of California.
Harold D. Pease, of California.
William A. Root, of Maryland.
Frederick L. Royt, of Wisconsin.
Robert R. Schott, of Oregon.
Charles C. Sundell, of Minnesota.
Maurice E. Trout, of Michigan.
Donald L. Woolf, of California.
Henry D. Wyner, of Virginia.

J. H. Cameron Peake, of New York, for appointment as a Foreign Service officer of class 5, a consul, and a secretary in the diplomatic service of the United States of America.

The following-named persons for appointment as Foreign Service officers of class 5, vice consuls of career, and secretaries in the diplomatic service of the United States of America:

Henry T. Andersen, of Connecticut.
John G. Bacon, of Washington.
William E. Berry, Jr., of Virginia.
William W. Blackerby, of Texas.
Walter S. Burke, of California.
Wallace Clarke, of California.
Miss Alice M. Connolly, of Washington.
Miss Virginia I. Cullen, of Pennsylvania.
Charles W. Davis, of Virginia.
Robert E. Dowland, of Tennessee.
William B. Dozier, of South Carolina.
Xavier W. Eilers, of Minnesota.
Miss Shirley M. Green, of Missouri.
Oscar H. Guerra, of Texas.
Ernest B. Gutierrez, of New Mexico.
Malcolm P. Hallam, of South Dakota.
George A. Hays, of Pennsylvania.
Roy R. Hermesman, of Pennsylvania.
Miss Margaret Hussman, of Idaho.
Samuel M. Janney, Jr., of Virginia.
Miss Thelma M. Jenssen, of Minnesota.
Robert S. Johnson, of Michigan.
Hugh D. Kessler, of Florida.
Arthur C. Lillig, of Oregon.
Edwin H. Moot, Jr., of Illinois.
John A. Moran III, of New Jersey.
John Patrick Mulligan, of Colorado.
Robert C. Ode, of Michigan.
Glen S. Olsen, of Utah.
Robert H. Rose, of Utah.
James T. Rousseau, of Florida.
Irving I. Schiffman, of Virginia.
Robert W. Skiff, of Florida.
Robert T. Wallace, of Michigan.
Robert A. Wooldridge, of Indiana.

The following-named persons for appointment as Foreign Service officers of class 6, vice consuls of career, and secretaries in the diplomatic service of the United States of America:

Francis L. Foley, of Colorado.
William T. Keough, of Pennsylvania.

Alfred C. Ulmer, Jr., of Florida, a Foreign Service Reserve officer, to be a secretary in the diplomatic service of the United States of America.

Charles P. Kiteley, of Tennessee, a Foreign Service Reserve officer, to be a vice consul of the United States of America.

IN THE ARMY

Maj. Gen. Silas Beach Hays, O17803, Medical Corps, United States Army, for appointment as the Surgeon General, United States Army, under the provisions of section 206 of the Army Organization Act of 1950 and section 513 of the Officer Personnel Act of 1947.

Lt. Gen. Lyman Louis Lemnitzer, O12687, Army of the United States (major general, U. S. Army), for appointment as commanding general, Army Forces Far East and 8th Army, with the rank of general, and as general in the Army of the United States under the provisions of sections 504 and 515 of the Officer Personnel Act of 1947.

Maj. Gen. James Maurice Gavin, O17676, Army of the United States (brigadier general, U. S. Army), for appointment as Deputy Chief of Staff for Plans and Research, United States Army, with the rank of lieutenant general, and as lieutenant general in the Army of the United States under the provisions of sections 504 and 515 of the Officer Personnel Act of 1947.

The following-named persons for appointment in the Regular Army of the United States, in the grades and corps specified, under the provisions of section 506 of the Officer Personnel Act of 1947 (Public Law 381, 80th Cong.), and Public Law 36, 80th Congress, as amended by Public Law 37, 83d Congress:

To be captain

Powell, John J., VC, O427930.

To be first lieutenants

Benedict, Daniel B., MC, O999420.
Gibson, Jack L., MC, O1940129.
Godfrey, William H., MSC, O1546995.
Gunuskey, Dolores L., ANC, N762590.
Lysak, William, MSC, O966641.

The following-named person for appointment in the Medical Corps, Regular Army of the United States, in the grade of first lieutenant, under the provisions of section 506 of the Officer Personnel Act of 1947 (Public Law 381, 80th Cong.), subject to completion of internship:

Griffin, Martin E., Jr., O4030389.

The following-named persons for appointment in the Regular Army of the United States, in the grade of first lieutenant, under the provisions of section 506 of the Officer Personnel Act of 1947 (Public Law 381, 80th Cong.):

Cluck, Charlie E., O999028.
Madden, William R., Jr., O975483.

The following-named distinguished military student for appointment in the Medical Service Corps, Regular Army of the United States, in the grade of second lieutenant, under the provisions of section 506 of the Officer Personnel Act of 1947 (Public Law 381, 80th Cong.):

Dillard, Herbert A.

The following-named distinguished military students for appointment in the Regular Army of the United States, in the grade of second lieutenant, under the provisions of section 506 of the Officer Personnel Act of 1947 (Public Law 381, 80th Cong.):

Bittl, Frederick E.
Fitter, Patrick M.
Garcia, Eliseo J., O4024771.
Heverly, Clifford C., O4017296.
Kennedy, George I., Jr., O1941273.
Nack, Thomas P., O4044536.
Purdy, Harry E., Jr., O4025765.
Turner, Joseph E., Jr.

CONFIRMATIONS

Executive nominations confirmed by the Senate March 11 (legislative day of March 10), 1955:

UNITED NATIONS

William A. Kimbel, of South Carolina, to be the representative of the United States of America to the 10th session of the Economic Commission for Europe of the Economic and Social Council of the United Nations.

Kingsley Davis, of New York, to be the representative of the United States of America on the Population Commission of the Economic and Social Council of the United Nations for a term of 3 years expiring December 31, 1957.

REGULATION OF LOBBYING ACT

In compliance with Public Law 601, 79th Congress, title III, Regulation of Lobbying Act, section 308 (b), which provides as follows:

(b) All information required to be filed under the provisions of this section with the Clerk of the House of Representatives and the Secretary of the Senate shall be compiled by said Clerk and Secretary, acting jointly, as soon as practicable after the close of the calendar quarter with respect to which such information is filed and shall be printed in the CONGRESSIONAL RECORD.

The Clerk of the House of Representatives and the Secretary of the Senate jointly submit their report of the compilation required by said law and have included all registrations and quarterly reports received for the fourth calendar quarter of 1954.

QUARTERLY REPORTS

The following quarterly reports were submitted for the fourth calendar quarter 1954:

(NOTE.—The form used for reports is produced below. In the interest of economy questions are not repeated, only the answers are printed and are indicated by their respective letter and number. Also for economy in the RECORD, lengthy answers are abridged.)

File two copies with the Secretary of the Senate and file three copies with the Clerk of the House of Representatives.
This page (page 1) is designed to supply identifying data; and page 2 (on the back of this page) deals with financial data.
Place an "X" below the appropriate letter or figure in the box at the right of the "Report" heading below:
"PRELIMINARY" REPORT ("Registration"): To "register," place an "X" below the letter "P" and fill out page 1 only.
"QUARTERLY" REPORT: To indicate which one of the four calendar quarters is covered by this Report, place an "X" below the appropriate figure. Fill out both page 1 and page 2 and as many additional pages as may be required. The first additional page should be numbered as page "3," and the rest of such pages should be "4," "5," "6," etc. Preparation and filing in accordance with instructions will accomplish compliance with all quarterly reporting requirements of the Act.

Year: 19______

REPORT

PURSUANT TO FEDERAL REGULATION OF LOBBYING ACT

P	QUARTER			
	1st	2d	3d	4th

(Mark one square only)

NOTE ON ITEM "A".—(a) In General: This "Report" form may be used by either an organization or an individual, as follows:
(i) "Employee".—To file as an "employee," state in Item "B" the name, address, and nature of business of the "employer." (If the "employee" is a firm [such as a law firm or public relations firm], partners and salaried staff members of such firm may join in filing a Report as an "employee.")
(ii) "Employer".—To file as an "employer," write "None" as answer to Item "B."
(b) Separate Reports.—An agent or employee should not attempt to combine his Report with the employer's Report.
(i) Employers subject to the Act must file separate Reports and are not relieved of this requirement merely because Reports are filed by their agents or employees.
(ii) Employees subject to the Act must file separate Reports and are not relieved of this requirement merely because Reports are filed by their employers.

A. ORGANIZATION OR INDIVIDUAL FILING.—(1) State name, address, and nature of business; (2) if this Report is for an Employer, list names of agents or employees who will file Reports for this Quarter.

NOTE ON ITEM "B".—*Reports by Agents or Employees.* An employee is to file, each quarter, as many Reports as he has employers; except that: (*a*) If a particular undertaking is jointly financed by a group of employers, the group is to be considered as one employer, but all members of the group are to be named, and the contribution of each member is to be specified; (*b*) if the work is done in the interest of one person but payment therefor is made by another, a single Report—naming both persons as "employers"—is to be filed each quarter.

B. EMPLOYER.—State name, address, and nature of business. If there is no employer, write "None."

NOTE ON ITEM "C".—(a) The expression "in connection with legislative interests," as used in this Report, means "in connection with attempting, directly or indirectly, to influence the passage or defeat of legislation." "The term 'legislation' means bills, resolutions, amendments, nominations, and other matters pending or proposed in either House of Congress, and includes any other matter which may be the subject of action by either House"—Section 302 (e).
(*b*) Before undertaking any activities in connection with legislative interests, organizations and individuals subject to the Lobbying Act are required to file a "Preliminary" Report (Registration).
(*c*) After beginning such activities, they must file a "Quarterly" Report at the end of each calendar quarter in which they have either received or expended anything of value in connection with legislative interests.

C. LEGISLATIVE INTERESTS, AND PUBLICATIONS in connection therewith:

1. State approximately how long legislative interests are to continue. If receipts and expenditures in connection with legislative interests have terminated, place ☐ an "X" in the box at the left, so that this Office will no longer expect to receive Reports.

2. State the general legislative interests of the person filing and set forth the *specific* legislative interests by reciting: (*a*) Short titles of statutes and bills; (*b*) House and Senate numbers of bills, where known; (*c*) citations of statutes, where known; (*d*) whether for or against such statutes and bills.

3. In the case of those publications which the person filing has caused to be issued or distributed, in connection with legislative interests, set forth: (*a*) description; (*b*) quantity distributed, (*c*) date of distribution, (*d*) name of printer or publisher (if publications were paid for by person filing) or name of donor (if publications were received as a gift).

(Answer items 1, 2, and 3 in the space below. Attach additional pages if more space is needed.)

4. *If* this is a "Preliminary" Report (Registration) rather than a "Quarterly" Report, state below what the nature and amount of anticipated expenses will be; and if for an agent or employee, state also what the daily, monthly, or annual rate of compensation is to be. *If this is a "Quarterly" Report, disregard this Item "C 4" and fill out Items "D" and "E" on the back of this page.* Do not attempt to combine a "Preliminary" Report (Registration) with a "Quarterly" Report.

AFFIDAVIT

[Omitted in printing]

PAGE 1

NOTE ON ITEM "D."—(a) *In General.* The term "contribution" includes *anything of value.* When an organization or individual uses printed or duplicated matter in a campaign attempting to influence legislation, money received by such organization or individual—for such printed or duplicated matter—is a "contribution." "The term 'contribution' includes a gift, subscription, loan, advance, or deposit of money, or anything of value, and includes a contract, promise, or agreement, whether or not legally enforceable, to make a contribution"—Section 302 (a) of the Lobbying Act.

(b) IF THIS REPORT IS FOR AN EMPLOYER.—(i) *In General.* Item "D" is designed for the reporting of all receipts from which expenditures are made, or will be made, in accordance with legislative interests.

(ii) *Receipts of Business Firms and Individuals.*—A business firm (or individual) which is subject to the Lobbying Act by reason of expenditures which it makes in attempting to influence legislation—but which has no funds to expend except those which are available in the ordinary course of operating a business not connected in any way with the influencing of legislation—will have no receipts to report, even though it does have expenditures to report.

(iii) *Receipts of Multipurpose Organizations.*—Some organizations do not receive any funds which are to be expended solely for the purpose of attempting to influence legislation. Such organizations make such expenditures out of a general fund raised by dues, assessments, or other contributions. The percentage of the general fund which is used for such expenditures indicates the percentage of dues, assessments, or other contributions which may be considered to have been paid for that purpose. Therefore, in reporting receipts, such organizations may specify what that percentage is, and report their dues, assessments, and other contributions on that basis. However, each contributor of $500 or more is to be listed, regardless of whether the contribution was made solely for legislative purposes.

(c) IF THIS REPORT IS FOR AN AGENT OR EMPLOYEE.—(i) *In General.* In the case of many employees, all receipts will come under Items "D 5" (received for services) and "D 12" (expense money and reimbursements). In the absence of a clear statement to the contrary, it will be presumed that your employer is to reimburse you for all expenditures which you make in connection with legislative interests.

(ii) *Employer as Contributor of $500 or More.*—When your contribution from your employer (in the form of salary, fee, etc.) amounts to $500 or more, it is not necessary to report such contribution under "D 13" and "D 14," since the amount has already been reported under "D 5," and the name of the "employer" has been given under Item "B" on page 1 of this report.

D. RECEIPTS (INCLUDING CONTRIBUTIONS AND LOANS):

Fill in every blank. If the answer to any numbered item is "None," write "None" in the space following the number.

Receipts (other than loans)

1. $________Dues and assessments
2. $________Gifts of money or anything of value
3. $________Printed or duplicated matter received as a gift
4. $________Receipts from sale of printed or duplicated matter
5. $________Received for services (e. g., salary, fee, etc.)
6. $________TOTAL for this Quarter (Add items "1" through "5")
7. $________Received during previous Quarters of calendar year
8. $________TOTAL from Jan. 1 through this Quarter (Add "6" and "7")

Loans Received

"The term 'contribution' includes a . . . *loan* . . ."—Sec. 302 (a).

9. $________TOTAL now owed to others on account of loans
10. $________Borrowed from others during this Quarter
11. $________Repaid to others during this Quarter
12. $________"Expense money" and Reimbursements received this Quarter

Contributors of $500 or more (from Jan. 1 through this Quarter)

13. Have there been such contributors? Please answer "yes" or "no": ________
14. In the case of each contributor whose contributions (including loans) during the "period" from January 1 through the last days of this Quarter total $500 or more:

Attach hereto plain sheets of paper, approximately the size of this page, tabulate data under the headings "Amount" and "Name and Address of Contributor"; and indicate whether the last day of the period is March 31, June 30, September 30, or December 31. Prepare such tabulation in accordance with the following example:

Amount *Name and Address of Contributor*

(*"Period"* from Jan. 1 through __________________, 19____)

$1,500.00 John Doe, 1621 Blank Bldg., New York, N. Y.
$1,785.00 The Roe Corporation, 2511 Doe Bldg., Chicago, Ill.

$3,285.00 TOTAL

NOTE ON ITEM "E".—(a) *In General.* "The term 'expenditure' includes a payment, distribution, loan, advance, deposit, or gift of money or anything of value, and includes a contract, promise, or agreement, whether or not legally enforceable, to make an expenditure"—Section 302 (b) of the Lobbying Act.

(b) IF THIS REPORT IS FOR AN AGENT OR EMPLOYEE. In the case of many employees, all expenditures will come under telephone and telegraph (Item "E 6") and travel, food, lodging, and entertainment (Item "E 7").

E. EXPENDITURES (INCLUDING LOANS) in connection with legislative interests:

Fill in every blank. If the answer to any numbered item is "None," write "None" in the spaces following the number.

Expenditures (other than loans)

1. $________Public relations and advertising services
2. $________Wages, salaries, fees, commissions (other than item "1")
3. $________Gifts or contributions made during Quarter
4. $________Printed or duplicated matter, including distribution cost
5. $________Office overhead (rent, supplies, utilities, etc.)
6. $________Telephone and telegraph
7. $________Travel, food, lodging, and entertainment
8. $________All other expenditures
9. $________TOTAL for this Quarter (Add "1" through "8")
10. $________Expended during previous Quarters of calendar year
11. $________TOTAL from January 1 through this Quarter (Add "9" and "10")

Loans Made to Others

"The term 'expenditure' includes a . . . *loan* . . ."—Sec. 302 (b).

12. $________TOTAL now owed to person filing
13. $________Lent to others during this Quarter
14. $________Repayment received during this Quarter
15. Recipients of Expenditures of $10 or More

In the case of expenditures made during this Quarter by, or on behalf of the person filing: Attach plain sheets of paper approximately the size of this page and tabulate data as to expenditures under the following heading: "Amount," "Date or Dates," "Name and Address of Recipient," "Purpose." Prepare such tabulation in accordance with the following example:

Amount *Date or Dates—Name and Address of Recipient—Purpose*

$1,750.00 7-11: Roe Printing Co., 3214 Blank Ave., St. Louis, Mo.—Printing and mailing circulars on the "Marshbanks Bill."

$2,400.00 7-15, 8-15, 9-15: Britten & Blatten, 3127 Gremlin Bldg., Washington, D. C.—Public relations service at $800.00 per month.

$4,150.00 TOTAL

A. J. Carson Adkerson, 976 National Press Building, Washington, D. C.
C. (2) All legislation affecting strategic minerals, including manganese.
E. (10) $34.55.

A. Aircraft Industries Association of America, Inc., 610 Shoreham Building, Washington, D. C.
C. (2) Generally any legislation which will affect the aircraft industry.
E. (2) $3,750; (7) $671.25; (9) $4,421.25; (10) $14,194.82; (11) $18,616.07.

A. W. L. Allen, 5913 Georgia Avenue NW., Washington, D. C.
B. The Commercial Telegraphers' Union, 5913 Georgia Avenue NW., Washington, D. C.
C. (2).[1]

A. Allied Wool Industry Committee, 414 Pacific National Life Building, Salt Lake City, Utah.

A. W. R. Allstetter, 616 Investment Building, Washington, D. C.
B. The National Fertilizer Association, Inc., 616 Investment Building, Washington, D. C.
C. (2) Any legislation that might affect the manufacture or distribution of fertilizer or the general agricultural economy.
D. (6) $125.

A. Thomas H. Alphin, M. D., 1523 L Street NW., Washington, D. C.
B. American Medical Association, 535 North Dearborn Street, Chicago, Ill.
C. (2) All bills (Senate and House) relating to health and welfare.
D. (6) $620.
E. (7) $42.93; (9) $42.93; (10) $69.35; (11) $112.28.

A. Joseph Amann, Munsey Building, Washington, D. C.
B. Engineers and Scientists of America, Munsey Building, Washington, D. C.
C. (2) Any legislation affecting the interests of professional engineers and other members of affiliated units.

A. American Association of Port Authorities, 919 11th Street NW., Washington, D. C.
C. (2) For legislation increasing appropriation to United States Merchant Marine Academy involving shipping, Panama Canal tolls, foreign trade zones, river and harbor development, and reciprocal trade agreements.

A. American Association of University Women, 1634 I Street NW., Washington, D. C.
C. (2) AAUW national legislative program for 1953–55.[1]
E. (10) $3,107.11; (11) $3,107.11.

A. American Bottlers of Carbonated Beverages, 1128 16th Street NW., Washington, D. C.

A. American Cancer Society, 521 West 57th Street, New York City.
C. (2) Appropriations for public health.
E. (1) $4,999.98; (7) $1,618.62; (9) $6,-618.60; (10) $19,387.81; (11) $26,006.41.

A. American College of Radiology, 20 North Wacker Drive, Chicago, Ill.
C. (2) Legislation involving the practice of medicine and all national health insurance legislation.
D. (6) $6,872.21.

A. American Cotton Manufacturers Institute, Inc., 203–A Liberty Life Building, Charlotte, N. C.
D. (6) $2,141.42.

[1] Not printed. Filed with Clerk and Secretary.

E. (2) $1,884.19; (4) $6.76; (5) $62.91; (6) $8.56; (7) $179; (9) $2,141.42; (10) $7,-456.87; (11) $9,598.29; (15).[1]

A. American Dental Association, 222 East Superior Street, Chicago, Ill.
C. (2) To protect and further the interests of the public and the dental profession in matters of patents, legislation, and regulations, etc.[1]
D. (6) $7,914.32.
E. (2) $7,914.32; (9) $7,914.32; (10) $24,-976.56; (11) $32,890.88; (15).[1]

A. American Farm Bureau Federation, Merchandise Mart, Chicago, Ill., and 425 13th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $21,318.
E. (2) $17,592; (4) $5,686; (5) $2,832; (6) $2,098; (7) $333; (9) $28,541; (10) $83,867; (11) $112,408.

A. American Federation of Labor, 901 Massachusetts Avenue NW., Washington, D. C.
C. (2) Legislation affecting the interests of working people.
E. (1) $6,900.50; (2) $22,478.32; (4) $3,-946.67; (5) $851.40; (9) $34,176.89; (10) $91,-819.27; (11) $125,996.16.

A. American Federation of the Physically Handicapped, 1370 National Press Building, Washington, D. C.
C. (2) To establish the Federal Agency for Handicapped.
E. (10) $8,600; (11) $8,600.

A. American Hospital Association, 18 East Division Street, Chicago, Ill.
C. (2) The American Hospital Association is concerned about all legislation which may affect the ability of hospitals to render good care or which may affect the care for the American people.
D. (6) $11,248.66.
E. (2) $5,946.79; (4) $455; (5) $950.08; (6) $562.14; (7) $413.11; (8) $449.04; (9) $8,-776.16; (10) $29,605.55; (11) $38,381.71.

A. American Hotel Association, 221 West 57th Street, New York, N. Y.
C. (2) All bills and statutes of interest to the hotel industry.
D. (6) $132,371.46.

A. American Institute of Marine Underwriters, 99 John Street, New York, N. Y.
C. (2) Legislation which affects the conduct of the business of marine insurance.
E. (2) $750; (6) $209; (9) $959; (11) $959; (15) $959.

A. The American Legion, 700 North Pennsylvania Street, Indianapolis, Ind.
C. (2).[1]
D. (6) $231.18.
E. (2) $12,112.52; (4) $2,914.36; (5) $2,575.-56; (6) $336.78; (7) $475.58; (9) $18,414.80; (10) $60,099.04; (11) $78,513.84.

A. American Marine Hull Insurance Syndicate, 99 John Street, New York, N. Y.
C. (2) Legislation which affects the business of hull insurance.
E. (2) $250; (6) $70; (9) $320; (11) $320; (15) $320.

A. American Medical Association, 535 North Dearborn Street, Chicago, Ill.
C. (2) The general legislative interest of the American Medical Association is to advance the science and art of medicine.
D. (6) $10,000.
E. (2) $6,611.26; (4) $584.41; (5) $912.89; (6) $279.23; (7) $1,219.04; (8) $942.17; (9) $10,549; (10) $28,571.17; (11) $39,120.17.

[1] Not printed. Filed with Clerk and Secretary.

A. American National Cattlemen's Association, 515 Cooper Building, Denver, Colo.
D. (6) $13,875.96.
E. (2) $5,250; (9) $5,250; (10) $23,138.90; (11) $28,388.90.

A. The American Optometric Association, Inc., care of Dr. Hoyt S. Purvis, 212 East Washington Avenue, Jonesboro, Ark.
C. (2).[1]
D. (6) $680.
E. (10) $6,210.55; (11) $6,210.55.

A. American Osteopathic Association, 212 East Ohio Street, Chicago, Ill.
C. (2) Bills affecting the public health.
D. (6) $453.10.
E. (2) $375; (5) $69; (6) $9.10; (9) $453.10; (10) $1,524.12; (11) $1,977.22.

A. American Paper & Pulp Association, 122 East 42d Street, New York, N. Y.
C. (2) Interests affecting the pulp and paper industry, its operation, properties, and practices.

A. American Parents Committee, Inc., 132 Third Street SE., Washington, D. C.; 52 Vanderbilt Avenue, New York, N. Y.
C. (2).[1]
D. (6) $1,762.72.
E. (2) $1, 277.39; (4) $33.94; (5) $364.69; (6) $49.56; (7) $22.29; (8) $103.27; (9) $1,851.14; (10) $9,063.80; (11) $10,914.94.

A. American Petroleum Institute, 50 West 50th Street, New York, N. Y.
C. (2) Legislation affecting the petroleum industry.
D. (6) $158.
E. (2) $6,145; (5) $3,500; (6) $272; (9) $11,381; (10) $34,868; (11) $46,249; (15).[1]

A. American Pulpwood Association, 220 East 42d Street, New York, N. Y.
C. (2) Interests affecting the pulpwood industry, its operation, properties, and practices.

A. American Retail Federation, 1625 I Street NW., Washington, D. C.
C. (2).[1]
D. (6) $70,036.92.
E. (2) $8,750; (5) $773.33; (6) $455.98; (7) $299.02; (9) $10,278.33; (10) $31,337.06; (11) $41,615.39.

A. The American Short Line Railroad Association, 2000 Massachusetts Avenue NW., Washington, D. C.
C. (2).[1]
D. (6) $1,733.23.
E. (2) $737.50; (4) $171.87; (5) $195.12; (6) $54.55; (7) $560.99; (8) $13.20; (9) $1,-733.23; (10) $6,610.45; (11) $8,343.68; (15).[1]

A. The American Tariff League, Inc., 19 West 44th Street, New York, N. Y.
E. (15).[1]

A. American Tramp Shipowners Association, Inc., 11 Broadway, New York, N. Y.
C. (2) The association is interested in amending existing shipping legislation in order to extend operating and construction differential subsidies to American-flag vessels engaged in so-called tramp trades.
D. (6) $200.
E. (1) $25; (2) $2,062.50; (4) $26.27; (5) $161.54; (6) $161.42; (7) $1,939.32; (8) $273.-30; (9) $4,649.35; (10) $24,126.34; (11) $28,-775.69; (15).[1]

A. American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
C. (2) General legislative interests of ATA include all bills, resolutions, and investigations affecting the trucking industry.

[1] Not printed. Filed with Clerk and Secretary.

D. (6) $10,290.06.
E. (2) $1,332.78; (7) $169.89; (8) $1,500; (9) $3,002.67; (10) $12,726.76; (11) $15,729.43.

A. American Veterans Committee, Inc., 1830 Jefferson Place NW., Washington, D. C.
C. (2) AVC is concerned with legislation affecting the general welfare, especially in the fields of international affairs, civil rights and liberties, and veterans' benefits.
D. (6) $677.89.
E. (2) $450; (7) $15; (9) $465; (10) $3,510; (11) $3,975.

A. American Warehousemen's Association, 222 West Adams Street, Chicago, Ill.

A. American Zionist Committee for Public Affairs, 1737 H Street NW., Washington, D. C.
C. (2).[1]
E. (2) $970; (7) $322; (9) $1,292; (10) $4,146.08; (11) $5,438.08.

A. America's Wage Earners' Protective Conference, 424 Bowen Building, Washington, D. C.
C. (2) No specific legislative bills.
D. (6) $2,660.
E. (2) $2,085; (8) $615.20; (9) $2,700.20; (10) $9,104.03; (11) $11,804.23.

A. John R. Arant, 1102 Ring Building, Washington, D. C.
B. American Mining Congress, Ring Building, Washington, D. C.
C. (2) Measures affecting mining, such as income taxation, social security, public lands, stockpiling, monetary policy, etc.
D. (6) $900.
E. (7) $42.30; (9) $42.30; (10) $257.80; (11) $300.10.

A. Hector M. Aring, 826 Woodward Building, Washington, D. C.
B. Johns-Manville Corp., 22 East 40th Street, New York, N. Y.
D. (6) $1,250.
E. (10) $1,805.76; (11) $1,805.76.

A. Arkansas Railroad Committee, 1115 Boyle Building, Little Rock, Ark.
C. (2) Legislation affecting Arkansas railroads.
E. (10) $6,857.92; (11) $6,857.92.

A. Mrs. R. Gordon Arneson, 5520 North 23d Street, Arlington, Va.
B. Spokesmen for Children, 20 East 93d Street, New York, N. Y.
C. (2) Funds for maternal and child health, child welfare, school lunch programs, and Federal aid for school construction.
E. (4) $12; (6) $228; (9) $240.

A. W. C. Arnold, 200 Colman Building, Seattle, Wash.
B. Alaska Salmon Industry, Inc., 200 Colman Building, Seattle, Wash.

A. Arthritis and Rheumatism Foundation, 23 West 45th Street, New York City.
C. (2) Appropriations for public health.
E. (1) $900; (7) $291.35; (9) $1,191.35; (10) $3,489.84; (11) $4,681.19.

A. The Associated General Contractors of America, Inc., Munsey Building, Washington, D. C.
C. (2).[1]

A. Association of American Physicians and Surgeons, Inc., 185 North Wabash Avenue, Chicago, Ill.
C. (2) Proposed legislation affecting physicians and surgeons in the practice of their profession.

[1] Not printed. Filed with Clerk and Secretary.

D. (6) $1,500.
E. (4) $1,500; (9) $1,500; (11) $1,500.

A. Association of American Railroads, 929 Transportation Building, Washington, D. C.
C. (2).[1]
D. (6) $33,396.18.
E. (2) $19,439.21; (4) $185.50; (5) $2,238.55; (6) $268.12; (7) $3,394.90; (8) $7,869.90; (9) $33,396.18; (10) $151,983.37; (11) $185,379.55.

A. Association of American Ship Owners, 76 Beaver Street, New York, N. Y.
C. (2).[1]

A. Association of Casualty and Surety Companies, 60 John Street, New York, N. Y.
C. (2) Legislation affecting casualty and surety companies.
D. (6) $1,982.48.
E. (2) $1,456.26; (4) $88.94; (5) $132.70; (6) $28.85; (7) $80.77; (8) $194.96; (9) $1,982.48; (10) $5,170.89; (11) $7,153.37.

A. The Association of Western Railways, 474 Union Station Building, Chicago, Ill.
D. (6) $1,390.49.
E. (9) $1,390.49; (10) $1,390.49.

A. Edward Atkins, 51 East 42d Street, New York, N. Y.
B. National Association of Shoe Chain Stores, Inc., 51 East 42d Street, New York, N. Y.
C. (2) Legislation regarding labor laws and revenue act.
E. (2) $250; (9) $250; (11) $250.

A. Awalt, Clark & Sparks, 822 Connecticut Avenue, Washington, D. C.
B. National Association of Electric Cos., 1200 18th Street NW., Washington, D. C.
C. (2).[1]
E. (10) $8.86; (11) $8.86.

A. Charles E. Babcock, Route 4, Box 126, Vienna, Va.
B. Junior Order United American Mechanics (National Council), 3027 North Broad Street, Philadelphia, Pa.
C. (2) No control of immigration; improvement of free public schools; suppression of communism.
D. (6) $147.
E. (5) $14; (6) $2; (7) $3.57; (8) $1.25; (9) $20.82; (10) $131.48; (11) $152.27.

A. John A. Baker, 1404 New York Avenue NW, Washington, D. C.
B. Farmers Educational and Cooperative Union of America (National Farmers Union), 1404 New York Avenue NW., Washington, D. C.
C. (2).[1]
D. (6) $2,400.
E. (7) $590.77; (9) $590.77; (10) $1,166.03; (11) $1,756.80.

A. J. H. Ballew, Nashville, Tenn.
B. Southern States Industrial Council, Stahlman Building, Nashville, Tenn.
C. (2) Support of legislation favorable to free enterprise system and opposition to legislation unfavorable to that system.
D. (6) $2,250.

A. Hartman Barber, 10 Independence Avenue SW., Washington, D. C.
B. Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employes, 1015 Vine Street, Cincinnati 2, Ohio.
C. (2) All legislation affecting labor, especially railroad.
D. (6) $1,952.75.

[1] Not printed. Filed with Clerk and Secretary.

E. (6) $113.71; (7) $262.67; (8) $348.06; (9) $724.44; (10) $1,744.30; (11) $2,468.74.

A. Ivins, Phillips & Barker, 306 Southern Building, Washington, D. C.
B. Remington Rand Inc., 315 Fourth Avenue, New York, N. Y.
C. (2).[1]

A. Joel Barlow, 701 Union Trust Building, Washington, D. C.
B.[1]
C. (2).[1]
E. (6) $3.08; (9) $3.08; (10) $186.77; (11) $189.85.

A. Joel Barlow, 701 Union Trust Building, Washington, D. C.
B. National Machine Tool Builders' Association, 2071 East 102d Street, Cleveland, Ohio.
C. (2) Legislation affecting the machine tool industry.

A. Arthur R. Barnett, 1200 18th Street NW., Washington, D. C.
B. National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $355.25.
E. (6) $0.08; (7) $51.38; (8) $7.60; (9) $59.06; (10) $259.44; (11) $318.50.

A. Irvin L. Barney, Railway Labor Building, 10 Independence Avenue SW., Washington, D. C.
B. Brotherhood Railway Carmen of America, 4929 Main Street, Kansas City, Mo.
C. (2) H. R. 7840, S. 2930.
D. (6) $2,625.

A. A. K. Barta, 810 18th Street NW., Washington, D. C.
B. The Proprietary Association, 810 18th Street NW., Washington, D. C.
C. (2) Measures affecting the proprietary medicines industry.
E. (7) $125; (9) $125; (10) $375; (11) $500.

A. Roy Battles, 744 Jackson Place NW., Washington, D. C.
B. The National Grange, 744 Jackson Place NW., Washington, D. C.
C. (2).[1]
D. (6) $3,000.

A. J. A. Beirne, 1808 Adams Mill Road NW., Washington, D. C.
B. Communications Workers of America (CIO), 1808 Adams Mill Road NW., Washington, D. C.
C. (2) Legislative matters affecting the interests of the membership of the union.

A. Julia D. Bennett, Hotel Congressional, Washington, D. C.
B. American Library Association, 50 East Huron Street, Chicago, Ill.
C. (2) Legislation affecting libraries and librarians.
E. (2) $1,511.20; (3) $18; (4) $40.50; (7) $98.70; (8) $40.55; (9) $1,708.95; (10) $4,847.34; (11) $6,556.29.

A. Ernest H. Benson, 10 Independence Avenue SW., Washington, D. C.
B. Brotherhood of Maintenance of Way Employees, 12050 Woodward Avenue, Detroit, Mich.
C. (2) All legislation affecting railroad employees and labor in general.
D. (6) $4,500.

[1] Not printed. Filed with Clerk and Secretary.

A. Mrs. Louella Miller Berg, 1634 I Street NW., Washington, D. C.

B. American Association of University Women, 1634 I Street NW., Washington, D. C.

C. (2).[1]

A. Preston B. Bergin, 1001 Connecticut Avenue NW., Washington, D. C.

B. District of Columbia Business Practices Council, 1030 Woodward Building, Washington, D. C.

C. (2).[1]

E. (2) $18; (5) $69.44; (6) $34.68; (7) $9.25; (9) $131.37; (10) $1,269.31; (11) $1,400.68.

A. Preston B. Bergin, 1001 Conecticut Avenue NW., Washington, D. C.

B. Jewelry Industry Tax Committee, Inc., 1001 Connecticut Avenue NW., Washington, D. C.

C. (2) To obtain repeal of the excise tax on jewelry and jewelry store merchandise.

D. (6) $3,750.

E. (2) $926.76; (5) $1,385.08; (6) $217.95; (7) $512.02; (9) $3,041.81; (10) $7,841.82; (11) $10,883.63.

A. Tell Berna, 2071 East 102d Street, Cleveland, Ohio.

B. National Machine Tool Builders' Association, 2071 East 102d Street, Cleveland, Ohio.

C. (2) Any legislation affecting the machine-tool industry.

A. Helen Berthelot, 1808 Adams Mill Road NW., Washington, D. C.

B. Communications Workers of America (CIO), 1808 Adams Mill Road NW., Washington, D. C.

C. (2) Legislative matters affecting the interests of the membership of this union.

E. (10) $4,346.55; (11) $4,346.55.

A. Andrew J. Biemiller, 901 Massachusetts Avenue NW.

B. American Federation of Labor, 901 Massachusetts Avenue NW., Washington, D. C.

C. (2) All bills affecting the welfare of the country generally, and workers specifically.

D. (6) $3,010.

E. (6) $25.15; (7) $233.80; (8) $59.05; (9) $318; (10) $1,027; (11) $1,345.

A. Bigham, Englar, Jones & Houston, 99 John Street, New York, N. Y., and 932 Shoreham Building, Washington, D. C.

C. (2) General questions affecting the insurance of ships and their cargoes against marine risks; reparations; subrogation.

D. (6) $1,000.

E. (10) $279; (11) $279.

A. Robert J. Bird, 306 Southern Building, Washington, D. C.

B. Machinery Dealers National Association, 1346 Connecticut Avenue NW., Washington, D. C.

A. Robert J. Bird, 306 Southern Building, Washington, D. C.

B. The Minot Mercantile Corp., care of Equitable Trust Co., Wilmington, Del.

A. Henry Bison, Jr., 917 15th Street NW., Washington, D. C.

B. National Association of Retail Grocers, 360 North Michigan Avenue, Chicago, Ill.

C. (2) Legislation affecting the business enterprises of independent retail grocers.

D. (6) $1,000.

E. (4) $72.20; (5) $90; (6) $13.26; (7) $26.47; (9) $201.93; (10) $452.49; (11) $654.42.

[1] Not printed. Filed with Clerk and Secretary.

A. John H. Bivins, 50 West 50th Street, New York, N. Y.

B. American Petroleum Institute, 50 West 50th Street, New York, N. Y.

C. (2) Legislation affecting the petroleum industry.

A. James C. Black, 1625 K Street NW., Washington, D. C.

B. Republic Steel Corp., Republic Building, Cleveland, Ohio.

D. (6) $600.

E. (7) $500; (9) $500; (10) $1,500; (11) $2,000.

A. William Rhea Blake, 162 Madison Avenue, Memphis, Tenn.

B. National Cotton Council of America, Box 18, Memphis, Tenn.

C. (2) Any legislation affecting the raw cotton industry.

E. (10) $204.74; (11) $204.74.

A. Charles B. Blankenship, 1808 Adams Mill Road NW., Washington, D. C.

B. Communications Workers of America (CIO) 1808 Adams Mill Road NW., Washington, D. C.

C. (2) Legislative matters affecting the interests of the membership.

D. (6) $2,098.56.

E. (2) $1,999.98; (7) $98.58; (9) $2,098.56; (10) $7,297.77; (11) $9,396.33.

A. Blue Cross Commission, 425 North Michigan Avenue, Chicago, Ill.

C. (2).[1]

E. (2) $16,700; (8) $2,889.72; (15).[1]

A. Daniel L. Boland, 1500 Rhode Island Avenue NW., Washington, D. C.

B. National Paint, Varnish and Lacquer Association, Inc., 1500 Rhode Island Avenue, NW., Washington, D. C.

C. (2).[1]

E. (10) $12.75; (11) $12.75.

A. Ivins, Phillips & Barker, 306 Southern Building, Washington, D. C.

B. Community Services Inc., Graniteville, S. C.

A. Borax Cartel Story, Inc., 132 Third Street SE., Washington, D. C.

C. (2).[1]

D. (6) $450.56.

E. (2) $150; (4) $192.08; (5) $55; (6) $7.70; (7) $40.78; (8) $5; (9) $450.56; (11) $450.56; (15).[1]

A. Joseph L. Borda, 918 16th Street NW., Washington, D. C.

B. National Association of Manufacturers, 2 East 48th Street, New York, N. Y.

A. Robert T. Borth, 777 14th Street NW., Washington, D. C.

B. General Electric Company, 570 Lexington Avenue, New York, N. Y.

C. (2) Labor relations, wage and hour matters, controls over wages and salaries, and social security.

D. (6) $375.

E. (5) $130; (6) $5; (7) $196; (9) $331; (10) $771.50; (11) $1,102.50.

A. E. B. Bowden, 600 Hibbs Building, Washington, D. C.

B. Grain and Feed Dealers National Association, 100 Merchants' Exchange Building, St. Louis, Mo.

C. (2) Legislation to protect innocent purchasers of converted CCC grain.

D. (6) $49.15.

[1] Not printed. Filed with Clerk and Secretary.

A. Charles M. Boyer, 2517 Connecticut Avenue NW., Washington, D. C.

B. Reserve Officers Association of the United States, 2517 Connecticut Avenue NW., Washington, D. C.

C. (2) Legislation for development of a military policy for the United States which will guarantee adequate national security.

A. Boykin & DeFrancis, Shoreham Building, Washington, D. C.

B. Studiengesellschaft fur Privatrechtliche Auslandsinteressen E. V., Contrescarpe 46, Bremen, Germany.

C. (2) All bills affecting the Trading With the Enemy Act, etc.[1]

E. (5) $204; (6) $24.15; (8) $451.50; (9) $679.65; (10) $1,209.82; (11) $1,889.47.

A. Joseph E. Brady, 2347 Vine Street, Cincinnati, Ohio.

B. International Union of United Brewery, Flour, Cereal, Soft Drink & Distillery Workers of America, 2347 Vine Street, Cincinnati, Ohio.

C. (2) All legislation involving or in the direction of national prohibition taxation of alcoholic beverages, etc.

E. (10) $434.93; (11) $434.93.

A. Harold P. Braman, 907 Ring Building, 18th and N Streets NW., Washington, D. C.

B. National Savings and Loan League, 907 Ring Building, 18th and N Streets NW., Washington, D. C.

C. (2) Support of bills to improve facilities of savings and loan associations for encouragement of thrift and home financing.

D. (6) $500.

A. Harry R. Brashear, 610 Shoreham Building, Washington, D. C.

B. Aircraft Industries Association of America, Inc., 610 Shoreham Building, Washington, D. C.

A. James M. Brewbaker, 918 16th Street NW., Washington, D. C.

B. National Association of Manufacturers, 2 East 48th Street, New York, N. Y.

A. David F. Brinegar, 510 Goodrich Building, Phoenix, Ariz.

B. Central Arizona Project Association, 510 Goodrich Building, Phoenix, Ariz.

C. (2) Water and soil legislation affecting Arizona.

D. (6) $2,250.

E. (7) $663.30; (9) $663.30; (10) $432.22; (11) $1,095.53.

A. Homer L. Brinkley, 744 Jackson Place NW., Washington, D. C.

B. National Council of Farmer Cooperatives, 744 Jackson Place NW., Washington, D. C.

A. W. S. Bromley, 220 East 42d Street, New York, N. Y.

B. American Pulpwood Association, 220 East 42d Street, New York, N. Y.

A. Derek Brooks, 1737 H Street NW., Washington, D. C.

B. New York Board of Trade, 291 Broadway, New York, N. Y.

C. (2) Guaranties against the risk of nonpayment by foreign debtors due to currency inconvertibility, exchange transfer block, and other noncommercial hazards.

D. (6) $802.18.

E. (5) $75; (6) $10; (7) $88.42; (9) $173.42; (10) $249.34; (11) $422.76.

[1] Not printed. Filed with Clerk and Secretary.

A. Brown, Lund & Fitzgerald, 900 F Street NW., Washington, D. C.

B. American & Foreign Power Co., Inc., 2 Rector Street, New York, N. Y.

C. (2) Revenue Act of 1954, H. R. 8300.

D. (6) $2,499.96.

E. (6) $27.62; (8) $14.98; (9) $42.60; (10) $285.10; (11) $327.70; (15).[1]

A. Brown, Lund & Fitzgerald, Washington Loan & Trust Building, Washington, D. C.

B. National Association of Electric Companies, Ring Building, Washington, D. C.

C. (2).[1]

D. (6) $5,949.99.

E. (2) $6,317.49; (5) $262.50; (6) $6.47; (8) $17.50; (9) $6,603.96; (10) $17,323.78; (11) $23,927.74; (15).[1]

A. Paul W. Brown, 925 South Homan Avenue, Chicago, Ill.

B. Sears, Roebuck & Co., 925 South Homan Avenue, Chicago, Ill.

C. (2) Postal legislation.

E. (10) $546.40; (11) $546.40.

A. Thad H. Brown, Jr., 1771 N Street NW., Washington, D. C.

B. National Association of Radio and Television Broadcasters, 1771 N Street NW., Washington, D. C.

C. (2).[1]

A. John M. Brumm, 2212 M Street NW., Washington, D. C.

B. Committee for the Nation's Health, 2212 M Street NW., Washington, D. C.

C. (2).[1]

D. (6) $2,374.98.

E. (8) $119.64; (9) $119.64; (10) $83.65; (11) 203.29.

A. Henry H. Buckman, 54 Buckman Building, Jacksonville, Fla.

B. Florida Inland Navigation District, Citizens Bank Building, Bunnell, Fla.

C. (2) All legislation affecting river and harbor works, flood control, and other water use and conservation, and related subjects.

D. (6) $1,350.

E. (6) $4.68; (8) $22.85; (9) $27.53; (10) $63.57; (11) $91.10.

A. Henry H. Buckman, 54 Buckman Building, Jacksonville, Fla.

B. The Vulcan Detinning Co., Sewaren, N. J.

A. Bureau of Accident and Health Underwriters, 60 John Street, New York, N. Y.

C. (2) All matters pertaining to the business of policyholders of accident and health insurance.

E. (2) $105.22; (5) $17.88; (8) $5.50.

A. George J. Burger, 250 West 57th Street, New York, N. Y., and 740 Washington Building, Washington, D. C.

B. Burger Tire Consultant Service, 250 West 57th Street, New York, N. Y., and National Federation of Independent Business, 740 Washington Building, Washington, D. C.

C. (2).[1]

A. Donald T. Burke, 1200 18th Street NW., Washington, D. C.

B. National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.

C. (2).[1]

D. (6) $200.

E. (7) $45.73; (8) $12.26; (9) $57.99; (10) $210.12; (11) 268.11.

[1] Not printed. Filed with Clerk and Secretary.

A. Thomas H. Burke, 718 Jackson Place NW., Washington, D. C.

B. United Automobile, Aircraft, and Agricultural Implement Workers of America, 8000 East Jefferson Avenue, Detroit, Mich.

C. (2) Support all legislation favorable to the national peace, security, democracy, prosperity, and general welfare; oppose legislation detrimental to these objectives.

D. (6) $1,495.

E. (7) $962; (9) $962; (10) $2,886; (11) $3,848.

A. Burley and Dark Leaf Tobacco Export Association, Post Office Box 860, Lexington, Ky.

D. (6) $11,133.80.

E. (2) $3,796.95; (5) $392.30; (6) $114.08; (7) $607.43; (8) $612.20; (9) $5,522.96; (10) $11,075.06; (11) $16,598.02.

A. Orrin A. Burrows, 1200 15th Street NW., Washington, D. C.

B. International Brotherhood of Electrical Workers, 1200 15th Street NW., Washington, D. C.

C. (2) All legislation dealing with the electrical workers in particular and labor in general, such as annual and sick leave; Federal retirement liberalization; unemployment insurance and severance pay, and other more liberalized benefits for Federal and other workers.

D. (6) $2,875.03.

A. Eugene J. Butler, 1312 Massachusetts Avenue NW., Washington, D. C.

B. National Catholic Welfare Conference, 1312 Massachusetts Avenue NW., Washington, D. C.

C. (2) All legislation affecting religious, charitable, and educational institutions, and organizations.

D. (6) $2,874.99.

E. (10) $113.64; (11) $113.64.

A. Lawrence V. Byrnes, 10 Independence Avenue SW., Washington, D. C.

B. Brotherhood of Locomotive Engineers, B. of L. E. Building, Cleveland, Ohio.

C. (2) Legislation affecting labor and transportation.

D. (6) $3,313.50.

A. C. G. Caffrey, 1625 I Street NW., Washington, D. C.

B. American Cotton Manufacturers Institute, Inc., 203-A Liberty Life Building, Charlotte, N. C.

C. (2).[1]

D. (6) $760.20.

E. (6) $3; (7) $10; (8) $10; (9) $23; (10) $69; (11) $92.

A. Julian W. Caplan, 1028 Connecticut Avenue NW., Washington, D. C.

B. National Retail Furniture Association, 666 Lake Shore Drive, Chicago, Ill.

C. (2) Legislation that affects retail trades.

A. John L. Carey, 270 Madison Avenue, New York, N. Y.

B. American Institute of Accountants, 270 Madison Avenue, New York, N. Y.

C. (2).[1]

D. (6) $2,187.50.

E. (10) $20; (11) $20.

A. James K. Carr, 2101 K Street, Sacramento, Calif.

B. Sacramento Municipal Utility District, 2101 K Street, Sacramento, Calif.

[1] Not printed. Filed with Clerk and Secretary.

C. (2) Matters pertaining to Central Valley Project (Calif.) which affect the interest of the Sacramento Municipal Utility District.

D. (6) $416.03.

E. (8) $72.69; (9) $72.69; (10) $764.10; (11) $836.79.

A. T. C. Carroll, 12050 Woodward Avenue, Detroit, Mich.

C. (2) Legislation of interest to railroad employees.

A. Henderson H. Carson, 600 First National Bank Building, Canton, Ohio.

B. East Ohio Gas Co., 1405 East 6th Street, Cleveland, Ohio.

C. (2) All legislation of interest to natural gas industry.

D. (6) $3,486.68.

E. (3) $232.90; (4) $4; (5) $9.18; (6) $12.70; (7) $194.40; (8) $33.50; (9) $486.68; (10) $1,344.53; (11) $1,831.21.

A. Albert E. Carter, 1026 16th Street NW., Washington, D. C.

B. Pacific Gas & Electric Co., 245 Market Street, San Francisco, Calif.

C. (2) Legislative matters affecting company's interest.

D. (6) $3,000.

E. (5) $720; (6) $62.50; (7) $380.20; (8) $215.30; (9) $1,378; (10) $3,647.86; (11) $5,025.86.

A. Clarence B. Carter, Post Office Box 798, New Haven, Conn.

B. Railroad Pension Conference, Post Office Box 798, New Haven, Conn.

C. (2).[1]

E. (7) $27.10; (9) $27.10; (10) $20.80; (11) $47.90.

A. Ralph H. Case, 889 National Press Building, Washington, D. C.

B. Sioux Tribe of Indians, Cheyenne River Reservation, S. Dak., and of Lower Brule Reservation, S. Dak.

C. (2) Public Law 776, 83d Congress (H. R. 2233).

D. (6) $150.

A. Benjamin F. Castle, 1625 I Street NW., Washington, D. C.

B. Milk Industry Foundation, 1625 I Street NW., Washington, D. C.

A. Larry Cates, 861 National Press Building, Washington. D. C.

B. Air Line Pilots Association, 55th Street and Cicero Avenue, Chicago, Ill.

C. (2) Aviation legislation—Railway Labor Act.

D. (6) $2,625.

E. (10) $1.20; (11) $1.20.

A. Central Arizona Project Association, 510 Goodrich Building, Phoenix, Ariz.

C. (2) Water and soil legislation affecting Arizona.

D. (6) $7,504.37.

E. (2) $4,980; (4) $187.85; (5) $880.21; (6) $114.81; (7) $1,325.65; (8) $69.96; (9) $7,558.48; (10) $23,067.84; (11) $30,626.32.

A. Chamber of Commerce of the United States of America, 1615 H Street NW., Washington, D. C.

A. Justice M. Chambers, 2517 Connecticut Avenue NW., Washington, D. C.

B. M. Golodetz & Co., 120 Wall Street, New York, N. Y.

C. (2) Development of the strategic stockpiling program of the United States.

D. (6) $4,125.

[1] Not printed. Filed with Clerk and Secretary.

A. Walter Chamblin, Jr., 918 16th Street NW., Washington, D. C.
B. National Association of Manufacturers, 2 East 48th Street, New York, N. Y.

A. The Christian Amendment Movement, 804 Penn Avenue, Pittsburgh, Pa.
C. (2).[1] (3) The Christian Patriot.
D. (6) $5,024.42.
E. (1) $92; (2) $3,055; (4) $3,170.11; (5) $135.47; (6) $23.18; (7) $288.40; (8) $46.31; (9) $6,810.47; (10) $23,943.24; (11) $30,753.71.

A. Abiah A. Church, 1771 N Street NW., Washington, D. C.
B. National Association of Radio and Television Broadcasters, 1771 N Street NW., Washington, D. C.
C. (2).[1]

A. Omer W. Clark, 1701 18th Street NW., Washington, D. C.
B. Disabled American Veterans, 1423 East McMillan Street, Cincinnati, Ohio.
C. (2) All legislation affecting war veterans, their dependents and survivors of deceased veterans.
D. (6) $2,891.19.

A. Robert M. Clark, 525 Shoreham Building, Washington, D. C.
B. The Atchison, Topeka & Santa Fe Railway Co., 80 East Jackson Boulevard, Chicago, Ill.
C. (2) Pending and prospective legislation affecting the interest of the railway company.
D. (6) $15,075.

A. Clear Channel Broadcasting Service (CCBS), 532 Shoreham Building, Washington, D. C.
C. (2).[1]
E. (10) $156.31; (11) $156.31.

A. Clay L. Cochran, 1303 New Hampshire Avenue NW., Washington, D. C.
B. National Rural Electric Cooperative Association, 1303 New Hampshire Avenue NW., Washington, D. C.
C. (2).[1]
D. (6) $2,625.

A. Russell Coleman, 616 Investment Building, Washington, D. C.
B. The National Fertilizer Association, 616 Investment Building, Washington, D. C.
C. (2) Any legislation that might affect the manufacture or distribution of fertilizer or the general agricultural economy, including H. R. 108.

A. Howard C. Colgan, Jr., 15 Broad Street, New York, N. Y.
B. New York Stock Exchange, 11 Wall Street, New York, N. Y.
C. (2) Proposed Federal tax legislation affecting interests of the New York Stock Exchange and its members.
D. (6) $75.
E. (7) $33.02; (9) $33.02; (10) $6.75; (11) $39.77.

A. The Colorado Railroad Legislative Committee, 615 C. A. Johnson Building, Denver, Colo.
C. (2).[1]
E. (10) $1,352.08; (11) $1,352.08.

A. Colorado River Association, 307 West Third Street, Los Angeles, Calif.
C. (2).[1]
E. (2) $2,250; (4) $281.36; (5) $436.60; (6) $447.72; (7) $1,462; (9) $4,877.68; (10) $20,410.46; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. Committee for Defense of the Constitution by Preserving the Treaty Power, 36 West 44th Street, New York, N. Y.
C. (2).[1]
E. (4) $3.60; (6) $31.27; (8) $138.91; (9) $173.78; (10) $26,456.33; (11) $26,630.11; (15).[1]

A. Committee on Foreign Trade Education, Inc., Building A. Room 801, 270 Park Avenue, New York, N. Y.
C.(2).[1]
D. (6) $833.33.
E. (4) $245; (5) $230.05; (6) $57.82; (7) $81.98; (8) $58.03; (9) $672.88; (10) $770.16; (11) $1,443.04.

A. Committee for the Nation's Health, 2212 M Street NW., Washington, D. C.
C. (2).[1]
D. (6) $193.68.
E. (2) $5,423.24; (4) $66.55; (5) $1,172.18; (6) $156.78; (7) $361.14; (8) $60; (9) $7,239.89; (10) $27,986.96; (11) $35,226.85.

A. Committee for Pipe Line Companies, 418 Munsey Building, Washington, D. C.
C. (2).[1]
E. (2) $12,187.56; (5) $1,395.65; (6) $176.39; (7) $1,003.36; (8) $1,984.75; (9) $16,747.71; (10) $42,542.91; (11) $59,290.62; (15).[1]

A. Committee for the Return of Confiscated German and Japanese Property, 926 National Press Building, Washington, D. C.
C. (2).[1]
D. (6) $2,000.
E. (2) $1,000; (4) $500; (5) $500; (6) $20; (7) $100; (9) $2,100; (10) $465.73; (11) $2,565.73.

A. Arthur D. Condon, 1000 Vermont Avenue NW., Washington, D. C.
B. Amana Refrigeration, Inc., Amana, Iowa.

A. Arthur D. Condon, 1000 Vermont Avenue NW., Washington, D. C.
B. Independent Advisory Committee to the Trucking Industry, Inc.

A. Arthur D. Condon, 1000 Vermont Avenue NW., Washington, D. C.
B. Salt Producers Association, 726 LaSalle-Wacker Building, Chicago, Ill.

A. Lawrence R. Condon, 165 Broadway, New York, N. Y.
B. Estate of Mary Clark DeBrabant and Katherine C. Williams, 120 Broadway, New York, N. Y.
C. (2) Legislative interests relate to a possible revision of section 7 of the Technical Changes Act of 1949 (63 Stat. 895).
E. (10) $2,500; (11) $2,500.

A. John C. Cone, 815 15th Street NW., Washington, D. C.
B. Pan American World Airways System, 815 15th Street NW., Washington, D. C.
C. (2) Interested in supporting or opposing any aviation legislation that might have a bearing on the operation of Pan-American World Airways System.

A. Conference for Inland Waterways Dry-Bulk Regulation, 402 Commonwealth Building, Washington, D. C.
C. (2) Amendment of section 303 (b) of the Interstate Commerce Act (49 U. S. C. 903 (b)).
E. (10) $14,561.21; (11) $14,561.21.

[1] Not printed. Filed with Clerk and Secretary.

A. Conference of Local Airlines, 800 World Center Building, Washington, D. C.
C. (2).[1]

A. Conference on State Defense, 111 Eighth Avenue, New York, N. Y.
C. (2) Opposition to Federal taxation of State and local government bonds.
E. (10) $1,848.47; (11) $1,848.47.

A. Richard J. Congleton, 763 Broad Street, Newark, N. Y.
B. The Prudential Insurance Co. of America, 763 Broad Street, Newark, N. J.
C. (2) All legislation affecting the business of the company.
E. (7) $512.50; (9) $512.50; (10) $4,977.78; (11) $5,490.28.

A. Congress of Industrial Organizations, 718 Jackson Place NW., Washington, D. C.
C. (2) Support all legislation favorable to the national peace, security, democracy, prosperity, and general welfare; oppose legislation detrimental to those objectives. (3) Report on Congress.
D. (6) $29,957.25.
E. (2) $15,618.17; (3) $500; (4) $4,987.41; (5) $2,374.65; (6) $800; (7) $2,877.32; (8) $2,799.70; (9) $29,957.25; (10) $90,161.84; (11) $120,119.09.

A. Julien D. Conover, Ring Building, Washington, D. C.
B. American Mining Congress, Ring Building, Washington, D. C.
C. (2) Measures affecting mining, such as income taxation, social security, public lands, stockpiling, monetary policy, etc.
D. (6) $2,500.
E. (10) $246.32; (11) $246.32.

A. J. Milton Cooper, 505 Washington Building, Washington, D. C.
B. National Coal Association, Southern Building, 15th and H Streets NW., Washington, D. C.
C. (2) Legislative interests are general in character and those affecting the coal industry.

A. J. Milton Cooper, 505 Washington Building, Washington, D. C.
B. Nationwide Trailer Rental System, 512 South Market Street, Wichita, Kans.
C. (2) Excise tax on utility trailers.

A. J. Milton Cooper, 505 Washington Building, Washington, D. C.
B. New York Stock Exchange, 11 Wall Street, New York, N. Y.
C. (2) Federal tax legislation affecting the interests of the New York Stock Exchange and its members.

A. J. Milton Cooper, 505 Washington Building, Washington, D. C.
B. Sullivan, Bernard, Shea & Kenney, Ring Building, Washington, D. C.
C. (2) H. R. 8300.

A. Cooperative Health Federation of America, 343 South Dearborn Street, Chicago, Ill.
C. (2).[1]
D. (6) $300.
E. (2) $194; (5) $9; (6) $14; (9) $217; (10) $651; (11) $868.

A. Cordage Legislative Committee, 350 Madison Avenue, New York, N. Y.
C. (2).[1]
D. (6) $2,650.
E. (1) $2,500; (9) $2,500; (10) $19.91; (11) $2,519.91; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. John M. Costello, 3434 Porter Street NW., Washington, D. C.

B. American League for an Undivided Ireland, 122 East 42d Street, New York, N. Y.

C. (2) Any legislation which may effectuate the unification of Ireland.

D. (6) $750.

E. (10) $220; (11) $220.

A. Cotton, Brenner & Wrigley, 225 Broadway, New York, N. Y.

B. Martin Aloysius Madden, 27 West 96th Street, New York, N. Y.

C. (2) For the relief of Martin Aloysius Madden, S. 3216.

D. (6) $2,500.

E. (4) $113.82; (7) $85; (8) $0.86; (9) $199.63; (10) $1,732.60; (11) $1,932.28; (15).[1]

A. Edward J. Coughlin, 900 F Street NW., Washington, D. C.

B. American Federation of Technical Engineers, 900 F Street NW., Washington, D. C.

C. 2 All bills of interest to technical engineers, especially those engineers employed by the United States Government.

D. (6) $195.

E. (7) $20; (9) $20; (10) $60; (11) $80.

A. Council of State Chambers of Commerce, 1722 H Street NW., Washington, D. C.

C. (2) Federal taxation, Federal expenditures, social security, and labor relations.

D. (6) $10,603.46.

E. (2) $11,959.23; (4) $1,496.46; (5) $998.39; (6) $207.95; (7) $599.81; (8) $913.29; (9) $16,175.13; (10) $60,640.09; (11) $76,815.22; (15).[1]

A. A. M. Crawford, 718 Title & Trust Building, Phoenix, Ariz.

B. Southern Pacific Co., 65 Market Street, San Francisco, Calif., and Atchison, Topeka, & Santa Fe Railway, 121 East 6th Street, Los Angeles, Calif.

D. (6) $3,000.

E. (10) $9,039.19; (11) $9,039.19.

A. Credit Union National Association, Inc., 1617 Sherman Avenue, Madison, Wis.

C. (2) Legislation affecting credit unions.

D. (6) $40,699.98.

E. (2) $525; (8) $1.25; (9) $526.25; (10) $1,562.77; (11) $2,089.02.

A. Edward B. Crosland, 195 Broadway, New York, N. Y., and 1001 Connecticut Avenue NW., Washington, D. C.

B. American Telephone & Telegraph Co., 195 Broadway, New York, N. Y.

C. (2) Matters affecting communications.

D. (6) $6,874.98.

A. Leo J. Crowley, 540 Equitable Building, Denver, Colo.

B. Colorado Railroad Legislative Committee, 615 C. A. Johnson Building, Denver, Colo.

C. (2).[1]

E. (10) $1,352.08; (11) $1,352.08.

A. John C. Cuneo, Post Office Box 1054, Modesto, Calif.

B. The Townsend Plan, Inc., 6875 Broadway Avenue, Cleveland, Ohio.

C. The Townsend bills, H. R. 2446, 2447.

D. (6) $2,386.82.

E. (5) $586.19; (6) $136.02; (7) $103.55; (8) $102.71; (9) $928.47; (10) $4,729.18; (11) $5,657.65.

A. Ralph E. Curtiss, 944 Washington Building, Washington, D. C.

B. National Licensed Beverage Association, 420 Seventh Street, Racine, Wis.

C. (2) Any legislation affecting tavern and restaurant industry.

[1] Not printed. Filed with Clerk and Secretary.

D. (6) $2,550.

E. (7) $413.74; (9) $413.74; (10) $533.22; (11) $946.96.

A. Dairy Industry Committee, 519 Barr Building, Washington, D. C.

C. (2) Any legislation affecting the dairy industry.

D. (6) $4,050.

A. Joan David, 1625 I Street NW., Washington, D. C.

B. National Committee on Parcel Post Size and Weight Limitations, 1625 I Street NW., Washington, D. C.

C. (2) Public Law 199, H. R. 2685; S. 3263.

D. (6) $1,387.50.

A. Charles W. Davis, 1 North La Salle Street, Chicago, Ill.

B. Chicago Bridge & Iron Co., 1305 West 105th Street, Chicago, Ill.

C. (2) Provisions of the Internal Revenue Code of 1954 relating to the tax treatment of income derived from foreign sources.

E. (10) $183.33; (11) $183.33.

A. Charles W. Davis, 1 North La Salle Street, Chicago, Ill.

B. Clearing Industrial District, Inc., 38 South Dearborn Street, Chicago, Ill.

C. (2) Provisions of the Internal Revenue Code of 1954 relating to taxation of gains and losses upon sale of real property by dealers.

E. (10) $342.81; (11) $342.81.

A. Charles W. Davis, 1 North La Salle Street, Chicago, Ill.

B. The Copley Press, Inc., 428 Downer Place, Aurora, Ill.

C. (2) Provisions of 1954 Revenue Code relating to corporate distributions and adjustments, including corporate liquidations.

E. (10) $533.66; (11) $533.66.

A. Charles W. Davis, 1 North La Salle Street, Chicago, Ill.

B. The Singer Manufacturing Co., 149 Broadway, New York, N. Y.

C. (2) Provisions of the Internal Revenue Code of 1954 relating to the tax treatment of income derived from foreign sources.

A. Charles W. Davis, 1 North La Salle Street, Chicago, Ill.

B. John Stuart, 345 Merchandise Mart, Chicago, Ill.

C. (2) Provisions of the 1954 Internal Revenue Code relating to corporate distributions and adjustments, including corporate liquidations.

E. (10) $572.49; (11) $572.49.

A. Waters S. Davis, Jr., League City, Tex.

B. National Association of Soil Conservation Districts, League City, Tex.

A. Donald S. Dawson, 731 Washington Building, Washington, D. C.

B. Motor Carriers Leasing Conference, 4195 Central Avenue, Detroit, Mich.

C. (2) H. R. 3203 (trip leasing) for passage.

D. (6) $625.

A. Denver Association of Building Owners and Managers, 624 17th Street, Denver, Colo.

C. (2) For passage of section 164 (b) (5) (B) of Internal Revenue Code of 1954, to provide for deductibility for Federal income-tax purposes of taxes levied by the Moffat Tunnel Improvement District.

E. (2) $1,000; (6) $2.04; (9) $1,002.04; (11) $1,002.04.

A. M. D. DeTar, 1001 Connecticut Avenue, Washington, D. C.

B. National Oil Jobbers Council, Suite 708, Ferguson Building, Springfield, Ill.

C. (2) Interested in legislative matters which would (a) restrict importation of crude oil and hinder petroleum production; and (b) establish a national fuels policy.

E. (10) $530.73; (11) $530.73.

A. R. T. DeVany, 918 16th Street NW., Washington, D. C.

B. National Association of Manufacturers, 2 East 48th Street, New York, N. Y.

A. Cecil B. Dickson, 1600 I Street NW., Washington, D. C.

B. Motion Picture Association of America, Inc., 1600 I Street NW., Washington, D. C.

C. (2) H. R. 4587 and legislation affecting the motion-picture industry.

D. (6) $3,900.

E. (7) $1,300; (9) $1,300; (10) $3,900; (11) $5,200.

A. Timothy V. A. Dillon, 1001 15th Street NW., Washington, D. C.

B. Sacramento-Yolo Port District, 312 Courthouse, Sacramento, Calif.

C. (2) Legislation in support of the Sacramento River deep-water channel project authorized by Public Law 525, 79th Congress, 2d session. H. R. 8367, 83d Congress, and H. R. 9936, 83d Congress.

D. (6) $2,460.30.

E. (8) $60.30; (9) $60.30; (10) $271.75; (11) $332.05.

A. Direct Mail Advertising Association, Inc., 381 Fourth Avenue, New York, N. Y.

C. (2) H. R. 6052; H. R. 569; against.

D. (6) $3,750.

E. (6) $25; (7) $30; (9) $55; (10) $165; (11) $220.

A. Disabled American Veterans, 1423 East McMillan Street, Cincinnati, Ohio.

C. (2).[1]

E. (2) $5,120.15; (7) $86.94; (9) $5,207.09; (10) $16,595.16; (11) $21,802.25.

A. Disabled Officers Association, 1604 K Street NW., Washington, D. C.

C. (2) All legislation affecting disabled veterans and their dependents, and survivors of deceased veterans.

E. (2) $2,750; (9) $2,750; (10) $8,250; (11) $11,000.

A. Walter L. Disbrow, 900 F Street NW., Washington, D. C.

B. Retirement Federation of Civil Service Employees, 900 F Street NW., Washington, D. C.

C. (2).[1]

D. (6) $1,565.46.

E. (10) $340.60; (11) $340.60.

A. Wesley E. Disney, 501 World Center Building, Washington, D. C.

B. Independent Natural Gas Association of America, World Center Building, Washington, D. C.

C. (2) General legislative interests include any matters affecting the natural-gas industry.

D. (6) $3,333.32.

E. (10) $10.35; (11) $10.35.

A. Wesley E. Disney, World Center Building, Washington, D. C.

B. National Building Granite Quarries Association, 1028 Connecticut Avenue, Washington, D. C.

C. (2) Specific legislation is for percentage depletion relating to granite and other minerals.

D. (6) $600.

[1] Not printed. Filed with Clerk and Secretary.

A. District Lodge No. 44, International Association of Machinists, 1029 Vermont Avenue, NW., Washington, D. C.
C. (2) Legislation affecting working conditions of Government employees and incidentally organized labor in general.
D. (6) $13,475.04.
E. (2) $6,679.11; (4) $500; (5) $1,031.99; (6) $391.71; (7) $508.12; (8) $4,888.23; (9) $13,999.16; (10) $48,971.44; (11) $62,970.60.

A. Doherty, Rumble & Butler, E-1006 First National Bank Building, St. Paul, Minn.
B. Iron Ore Lessors Association, Inc., W-1451 First National Bank Building, St. Paul, Minn.
C. (2) Amendment of Internal Revenue Code.
E. (10) $1,005.67; (11) $1,005.67.

A. James L. Donnelly, 39 South La Salle Street, Chicago, Ill.
B. Illinois Manufacturers' Association, 39 South La Salle Street, Chicago, Ill.
C. (2) All legislation of general interest to manufacturers. (3) Industrial Review.
E. (7) $172.40; (9) $172.40; (10) $1,371.99; (11) $1,544.39.

A. Robert F. Donoghue, 236 Wyatt Building, Washington, D. C.
B. Pacific American Tankship Association, 25 California Street, San Francisco, Calif.
C. (2) Legislation affecting the merchant marine, particularly the tanker division thereof.
D. (6) $1.625.
E. (10) $217,18; (11) $217.18.

A. Thomas J. Donovan, 155 East 44th Street, New York, N. Y.
C. (2) Legislation affecting excise tax on alcoholic beverages.

A. J. Dewey Dorsett, 60 John Street, New York, N. Y.
B. Association of Casualty and Surety Companies, 60 John Street, New York, N. Y.
C. (2) Legislation affecting casualty and surety companies.
D. (6) $112.50.

A. O. L. Dorson, 900 F Street NW., Washington, D. C.
B. Retirement Federation of Civil Service Employees of the United States Government, 900 F Street NW., Washington, D. C.
C. (2).[1]
D. (6) $1,489.07.
E. (10) $159; (11) $159.

A. John E. Dougherty, 1223 Pennsylvania Building, Washington, D. C.
B. The Pennsylvania Railroad Co., 1740 Suburban Station Building, Philadelphia, Pa.

A. James W. Douthat, 918 16th Street NW., Washington, D. C.
B. National Association of Manufacturers, 2 East 48th Street, New York, N. Y.

A. Fayette B. Dow, Attorney, Munsey Building, Washington, D. C.
B. Committee for Pipe Line Companies, Tulsa, Okla.
C. (2) Opposed to S. 3075 which if enacted would divorce pipelines.

A. Adin M. Downer, 610 Wire Building, 1000 Vermont Avenue NW., Washington. D. C.
B. Veterans of Foreign Wars of the United States.
C. (2) Legislation affecting all veterans and their dependents. (3) VFW magazine (Foreign Service) and VFW Legislative Newsletter.

[1] Not printed. Filed with Clerk and Secretary.

D. (6) $1,750.
E. (7) $45.92; (9) $45.92; (10) $289.20; (11) $335.12.

A. W. A. Dozier, Jr., 17 Molton Street, Montgomery, Ala.
B. Medical Association of the State of Alabama, State Office Building, Montgomery, Ala.
C. (2) All health matters covered by legislative action. (3) P. R. notes.
D. (6) $1,800.
E. (4) $225; (9) $225; (10) $675; (11) $900.

A. Ben DuBois, Sauk Centre, Minn.
B. Independent Bankers Association, Sauk Centre, Minn.
C. (2) Banking legislation.
D. (6) $2,834.

A. Stephen M. Dubrul, 5-141 General Motors Building, Detroit, Mich.
B. General Motors Corporation, 3044 West Grand Boulevard, Detroit, Mich.

A. Read Dunn, Jr., 1832 M Street NW., Washington, D. C.
B. National Cotton Council of America, Post Office Box 18, Memphis, Tenn.
C. (2) The National Cotton Council of America favors such action on any legislation affecting the raw cotton industry as will promote the purposes for which the Council is organized.
D. (6) $435.
E. (10) $60.26; (11) $60.26.

A. William M. Dunn, 1808 Adams Mill Road NW., Washington, D. C.
B. Communications Workers of America-CIO, 1808 Adams Mill Road NW., Washington, D. C.
C. (2) Legislative matters affecting the interests of the membership of the union.

A. Henry I. Dworshak, 1102 Ring Building, Washington, D. C.
B. American Mining Congress, Ring Building, Washington, D. C.
C. (2) Measures affecting mining.
D. (6) $600.
E. (7) $27.05; (9) $27.05; (10) $221.70; (11) $248.75.

A. Joseph L. Dwyer, 1625 K Street NW., Washington, D. C.
B. American Petroleum Institute, 50 West 50th Street, New York, N. Y.
C. (2) Legislation affecting the petroleum industry.
D. (6) $3,276.
E. (7) $456.12; (9) $456.12; (10) $1,490.25; (11) $1,946.37.

A. Eastern Meat Packers Association, Hotel Statler, New York, N. Y., and 740 11th Street NW., Washington, D. C.
C. (2) Matters affecting meat packers.
D. (6) $4.14.
E. (2) $24.98; (4) $5.72; (5) $2.62; (6) $0.18; (7) $5.24; (8) $1.84; (9) $40.58; (10) $139.77; (11) $180.35; (15).[1]

A. Herman Edelsberg, 1003 K Street NW., Washington, D. C.
B. Anti-Defamation League of B'nai B'rith, 212 Fifth Avenue, New York, N. Y.
C. (2) Supports legislation which promotes the civil rights of all Americans, and opposes undemocratic discrimination against any Americans.
D. (6) $140.
E. (7) $15; (9) $15; (10) $45; (11) $60.

[1] Not printed. Filed with Clerk and Secretary.

A. Joseph H. Ehlers, 1026 17th Street NW., Washington, D. C.
B. American Society of Civil Engineers, 33 West 39th Street, New York, N. Y.
C. (2) Legislative interests relate to matters affecting the engineering profession.
D. (6) $2,500.
E. (10) $180; (11) $180.

A. Bernard H. Ehrlich, 1367 Connecticut Avenue NW., Washington, D. C.
B. National Association and Council of Business Schools, 418 Homer Building, 13th Street at F Street NW., Washington, D. C.
C. (2) Legislative interest previously on all bills relating to the education and training of veterans and all other legislation affecting proprietary schools.

A. Oscar Elder, 1771 N Street NW., Washington, D. C.
B. National Association of Radio and Television Broadcasters, 1771 N Street NW., Washington, D. C.
C. (2) Registrant is interested in any legislation which affects the broadcasting industry.

A. John Doyle Elliott, 305 Pennsylvania Avenue SE., Washington, D. C.
B. The Townsend Plan, Inc., 6875 Broadway Avenue, Cleveland, Ohio.
C. (2) Enactment into law of the Townsend plan; amendment to the Social Security Act.
D. (6) $910.
E. (7) $5.78; (9) $5.78; (11) $5.78.

A. Clyde T. Ellis, 1303 New Hampshire Avenue NW., Washington, D. C.
B. National Rural Electric Cooperative Association, 1303 New Hampshire Avenue, Washington, D. C.
C. (2) All legislation affecting the rural electrification program. (3) Rural Electrification magazine.
D. (6) $5,798.64.

A. Otis H. Ellis, 1001 Connecticut Avenue, Washington, D. C.
B. National Oil Jobbers Council, Suite 708, Ferguson Building, Springfield, Ill.
C. (2) Interested in general legislation which might affect the business interests of independent oil jobbers and marketers.
D. (6) $4,500.

A. John H. Else, 302 Ring Building, Washington, D. C.
B. National Retail Lumber Dealers Association, 302 Ring Building, Washington, D. C.
C. (2) Housing and labor legislation and all other matters affecting retail lumber dealers.
D. (6) $3,050.
E. (7) $225; (9) $225; (10) $907; (11) $1,132.

A. Northcutt Ely, 1200 Tower Building, Washington, D. C.
B. American Public Power Association, 1757 K Street NW., Washington, D. C.
C. (2) Legislation affecting public power projects generally.
D. (6) $2,000.
E. (10) $475.78; (11) $475.78.

A. Northcutt Ely, 1200 Tower Building, Washington, D. C.
B. Department of Water and Power of the City of Los Angeles, 207 South Broadway, Los Angeles, Calif.
C. (2) Conferences and reports to clients on legislation affecting the city's rights in the Colorado River and related matters, and legislation affecting public power projects.
D. (6) $1,500.

A. Northcutt Ely, 1200 Tower Building, Washington, D. C.

B. East Bay Municipal Utility District, 512 16th Street, Oakland, Calif.

C. (2) Interior Department appropriations bill, 1955, and legislation affecting social-security coverage for municipal employees.

D. (6) $2,100.

E. (10) $19.34; (11) $19.34.

A. Northcutt Ely, 1200 Tower Building, Washington, D. C.

B. Imperial Irrigation District, El Centro, Calif.

C. (2) Conferences and reports to clients on legislation affecting the district's rights in the Colorado River and related matters.

D. (6) $2,100.

E. (10) $121.46; (11) $121.46.

A. Northcutt Ely, 1200 Tower Building, Washington, D. C.

B. Six Agency Committee and Colorado River Board of California, 315 South Broadway, Los Angeles, Calif.

C. (2) Legislation affecting California's interest in the Colorado River and legislation relating to reclamation and water resources policies.

D. (6) $3,828.28.

E. (6) $45.53; (8) $10.25; (9) $55.78; (10) $425.27; (11) $481.05.

A. Northcutt Ely, 1200 Tower Building, Washington, D. C.

B. Water Project Authority of the State of California, Sacramento, Calif.

C. (2) Interior Department appropriations bill, 1954; waterfowl management, Central Valley project; irrigation distribution systems bills; and legislation affecting the Central Valley project and Federal reclamation and power policies generally.

D. (6) $2,250.

E. (10) $152.90; (11) $152.90.

A. Northcutt Ely, 1200 Tower Building, Washington, D. C.

B. Water Resources Board of the State of California, Sacramento, Calif.

C. (2) Army civil functions appropriations bill, 1955, and legislation affecting flood-control projects generally.

A. Robert B. Ely III, 1600 Arch Street, Philadelphia, Pa.

B. Insurance Co. of North America, 1600 Arch Street, Philadelphia, Pa.

C. (2) Petitioner is interested in having the present Congress pass an act providing for a full judicial review of certain claims arising from French spoliations occurring prior to 1800.

A. K. Blyth Emmons, 925 15th Street NW., Washington, D. C.

B. National Small Business Men's Association, Inc., 2834 Central Street, Evanston, Ill.

C. (2) All legislation pertaining to small business. (3) Pulling Together.

D. (6) $2,475.

E. (7) $193.15; (9) $193.15; (10) $884.75; (11) $1,077.90.

A. Engineers and Scientists of America, Munsey Building, Washington, D. C.

C. (2) Any legislation affecting the interests of professional engineers and other members of affiliated units.

A. Myles W. English, 966 National Press Building, Washington, D. C.

B. National Highway Users Conference, Inc., 966 National Press Building, Washington, D. C.

C. (2) Legislation pending before the Congress dealing with Federal grants-in-aid to States for highways, or repeal, modification or extension of Federal excise taxes on motor vehicles, gasoline, oil, tires, or auto parts.

A. Farmers Educational and Cooperative Union of America (National Farmers Union), 1417 California Street, Denver, Colo., and 1404 New York Avenue NW., Washington, D. C.

C. (2) National Farmers Union is interested in all Federal legislation, bills, resolutions, appropriations, and other proceedings affecting American agriculture and farmers, either directly or indirectly.

D. (6) $15,366.38.

E. (2) $10,175.45; (3) $237.50; (4) $466.72; (5) $2,421.67; (6) $1,695.83; (7) $405.56; (8) $161.04; (9) $15,563.77; (10) $70,198.72; (11) $85,762.49.

A. Harold E. Fellows, 1771 N Street NW., Washington, D. C.

B. National Association of Radio and Television Broadcasters, 1771 N Street NW., Washington, D. C.

C. (2) Registrant is interested in any legislation which affects the broadcasting industry.

A. John A. Ferguson, 918 16th Street NW., Washington, D. C.

B. Independent Natural Gas Association of America, 918 16th Street NW., Washington, D. C.

C. (2) Any legislation pertaining to natural gas.

D. (6) $3,750.

A. Josiah Ferris, 510 Union Trust Building, Washington, D. C.

B. United States Sugar Corp., Clewiston, Fla.; Fellsmere Sugar Producers Association, Fellsmere, Fla.; American Sugar Cane League, New Orleans, La.

A. James Finucane, 926 National Press Building, Washington, D. C.

B. Committee for Return of Confiscated German and Japanese Property, 926 National Press Building, Washington, D. C.

C. (2) To support legislation providing for the return of confiscated German and Japanese, Swiss, and American property, through amending the Trading With the Enemy Act, through other appropriate legislation, or through a treaty.

D. (6) $1,000.

E. (7) $100; (9) $100; (11) $231.23.

A. Bernard M. Fitzgerald, Washington Loan and Trust Building, Washington, D. C.

B. National Association of Electric Companies, Ring Building, 1200 18th Street NW., Washington, D. C.

C. (2) Any legislation that might affect the members of the National Association of Electric Companies.

D. (6) $472.50.

A. Stephen Fitzgerald & Co., 502 Park Avenue, New York, N. Y.

B. Creole Petroleum Corp., 350 Fifth Avenue, New York, N. Y.

D. (6) $7,650.

E. (1) $345.77; (2) $2,320; (4) $74.10; (6) $37.02; (7) $457.45; (8) $147.35; (9) $3,381.69; (10) $73,591.40; (11) $76,973.09.

A. Stephen Fitzgerald & Co., 502 Park Avenue, New York, N. Y.

B. National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.

C. (2) General legislative questions which affect the interests of the public and of electric light and power companies.

D. (6) $3,000.

E. (4) $618.62; (6) $82.65; (7) $470.57; (8) $28.27; (9) $1,200.11; (10) $6,187.70; (11) $7,387.81.

A. F. Stuart Fitzpatrick, 1615 H Street NW., Washington, D. C.

B. Chamber of Commerce of the United States of America, 1615 H Street NW., Washington, D. C.

A. Roger Fleming, 425 13th Street NW., Washington, D. C.

B. American Farm Bureau Federation, 2300 Merchandise Mart, Chicago, Ill.

C. (2) Proposed legislation on the annual meeting resolutions adopted by the American Farm Bureau Federation.

E. (7) $29.63; (9) $29.63; (10) $117.38; (11) $147.01.

A. Donald G. Fletcher, 745 McKnight Building, Minneapolis, Minn.

B. Rust Prevention Association, 745 McKnight Building, Minneapolis, Minn.

C. (2) Legislation affecting funds for research on plant-disease control and crop improvement.

D. (6) $2,225.

E. (2) $33.33; (5) $159.46; (6) $31.27; (9) $224.06; (10) $3,006.61; (11) $3,230.67.

A. Florida Citrus Mutual (legislative fund), Lakeland, Fla.

C. (2) Interested in any legislation that affects the citrus industry and for legislation that affects it favorably and against legislation that affects it unfavorably.

E. (4) $16.56; (8) $0.27; (9) $16.83; (10) $8,418.72; (11) $8,435.55.

A. Florida Inland Navigation District, Citizens Bank Building, Bunnell, Fla.

C. (2) Legislation affecting river and harbor works, flood control, and other water use and conservation, and related subjects.

E. (2) $1,350; (8) $27.53; (9) $1,377.53; (10) $4,113.57; (11) $5,491.10.

A. Florida Railroad Association, 404 Midyette-Moor Building, Tallahassee, Fla.

C. (2) Proposed legislation of interest to members of Florida Railroad Association.

D. (6) $4,000.

E. (2) $1,875; (6) $3.72; (7) $34.73; (9) $1,915.45; (10) $6,696.37; (11) $8,611.82.

A. John J. Flynn, 734 15th Street NW., Washington, D. C.

B. International Union of Electrical, Radio and Machine Workers, 734 15th Street NW., Washington, D. C.

C. (2) Any and all legislation affecting the welfare and security of working men and women and their families.

D. (6) $1,425.

E. (7) $330.81; (9) $330.81; (10) $566.01; (11) $896.82.

A. Mrs. J. A. Ford, 305 Pennsylvania Avenue SE., Washington, D. C.

B. Townsend Plan, Inc., 6875 Broadway, Cleveland, Ohio.

C. (2).[1]

A. Forest Farmers Association Cooperative, Post Office Box 7284, Station C, Atlanta, Ga.

C. (2) 1955 agricultural appropriations bill. (3) The Forest Farmer.

E. (10) $781.84; (11) $781.84.

A. J. Carter Fort, 929 Transportation Building, Washington, D. C.

B. Association of American Railroads, Transportation Building, Washington, D. C.

C. (2).[1]

D. (6) $3,309.16.

E. (7) $482.35; (9) $482.35; (10) $379.50; (11) $861.85.

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[1] Not printed. Filed with Clerk and Secretary.

A. James F. Fort, 1424 16th Street NW., Washington, D. C.
B. American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
D. (6) $68.75.
E. (7) $7.95; (9) $7.95; (11) $7.95.

A. Charles E. Foster, 1701 18th Street NW.
B. Disabled American Veterans, 1423 East McMillan Street, Cincinnati, Ohio.
C. (2).[1]
D. (6) $2,228.96.

A. Ronald J. Foulis, 195 Broadway, New York, N. Y., and 1001 Connecticut Avenue NW., Washington, D. C.
B. American Telephone & Telegraph Co., 195 Broadway, New York, N. Y.
C. (2) Matters affecting communications.
D. (6) $4,500.

A. L. S. Franklin, 2309 Pine Croft Road, Greensboro, N. C.
B. National Tax Relief Coalition, Box 2309, Pine Croft Road, Greensboro, N. C.
C. (2) Tax limitation.
D. (6) $560.
E. (2) $375; (7) $60; (9) $435; (10) $1,-885; (11) $2,320.

A. George H. Frates, 1163 National Press Building, Washington, D. C.
B. National Association of Retail Druggists.
C. (2) To oppose legislation detrimental to independent retail druggists and to further legislation favorable to the profession; (3) N. A. R. D. Journal.
D. (6) $3,000.
E. (2) $675; (5) $399; (6) $40; (9) $1,114; (10) $2,396; (11) $3,510.

A. Friends Committee on National Legislation, 104 C Street NE., Washington, D. C.
C. (2).[1]
D. (6) $24,328.46.
E. (2) $9,359.89; (4) $2,999.65; (5) $2,-572.37; (6) $289.42; (7) $998.68; (8) $967.43; (9) $17,187.44; (10) $47,632.63; (11) $64,-820.07; (15).[1]

A. George M. Fuller, 1319 18th Street NW., Washington, D. C.
B. National Lumber Manufacturers Association, 1319 18th Street NW., Washington, D. C.
C. (2) Any legislation inimical to the interests of the lumber industry, American industry, and free enterprise.
E. (10) $2,435.70; (11) $2,435.70.

A. Wallace H. Fulton, 1625 K Street NW., Washington, D. C.
B. National Association of Securities Dealers, Inc., 1625 K Street NW., Washington, D. C.
D. (6) $625.

A. John F. Gale, 616 Investment Building, Washington, D. C.
B. The National Fertilizer Association, Inc., 616 Investment Building, Washington, D. C.
C. (2) Any legislation that might affect the manufacture or distribution of fertilizer or the general agricultural economy.
D. (6) $30.

A. Lawrence H. Gall, 918 16th Street NW., Washington, D. C.
B. Independent Natural Gas Association of America, 918 16th Street NW., Washington, D. C.
C. (2) Any legislation pertaining to natural gas.
D. (6) $1,450.

[1] Not printed. Filed with Clerk and Secretary.

A. M. J. Galvin, 207 Union Depot Building, St. Paul, Minn.
B.[1]
C. (2).[1]
D. (6) $500.
E. (10) $1,523.87; (11) $1,523.87.

A. Earl H. Gammons, 1735 DeSales Street NW., Washington, D. C.
B. Columbia Broadcasting System, Inc., 485 Madison Avenue, New York, N. Y.
C. (2) Legislation applicable to or affecting the radio and/or television industry.

A. Gwynn Garnett, 425 13th Street NW., Washington, D. C.
B. American Farm Bureau Federation, 2300 Merchandise Mart, Chicago, Ill.
C. (2) Foreign aid; farm program.
E. (7) $44.59; (9) $44.59; (10) $157.80; (11) $202.39.

A. Marion R. Garstang, 1731 I Street NW., Washington, D. C.
B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.
C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (3) News for Dairy Co-ops; the Alert.
E. (10) $124.48; (11) $124.48.

A. Francis J. Garvey, 222 East Superior Street, Chicago, Ill.
B. American Dental Association, 222 East Superior Street, Chicago, Ill.
C. (2).[1]
E. (10) $1,277.82; (11) $1,277.82.

A. Gas Appliance Manufacturers Association, Inc., 60 East 42d Street, New York, N. Y.
C. (2) In general, legislation which concerns or affects members of the Gas Appliance Manufacturers Association.
D. (6) $117.76.
E. (2) $1,000; (9) $1,000; (10) $5,212.26; (11) $6,212.26.

A. Gus F. Geissler, 1404 New York Avenue NW., Washington, D. C.
B. Farmers Educational & Cooperative Union of America (National Farmers Union), 1404 New York Avenue NW., Washington, D. C.
C. (2).[1]
D. (6) $1,002.
E. (7) $331.77; (9) $331.77; (10) $360; (11) $591.77.

A. General Gas Committee, 1612 Continental Life Building, Fort Worth, Tex.
C. (2) For amending Natural Gas Act, 150 SC., section 717 et seq.
D. (6) $20,800.
E. (2) $1,772.20; (4) $1,355.84; (5) $3,233.-25; (6) $487.94; (8) $426.30; (9) $7,275.53; (11) $7,275.53; (15).[1]

A. J. M. George, 165 Center Street, Winona, Minn.
B. The Inter-State Manufacturers Association, 163–165 Center Street, Winona, Minn.
C. (2) Senate Resolution 49, H. R. 2685, H. R. 8353, S. 586, H. R. 6052, S. 3263, S. 2836, H. R. 8654, H. R. 8300, H. R. 3599, H. R. 7125, H. R. 5860.
D. (6) $1,500.

A. J. M. George, N. K. Brehner & C. S. McMahon, 165 Center Street, Winona, Minn.
B. National Association of Direct Selling Companies, 163–165 Center Street, Winona, Minn.
C. (2) Senate Resolution 49, H. R. 2685, H. R. 8353, S. 586, H. R. 6052, S. 3263, S. 2836, H. R. 8654, H. R. 8300, H. R. 3599, H. R. 7125, H. R. 5860.
D. (6) $3,000.

[1] Not printed. Filed with Clerk and Secretary.

A. Leo E. George, 711 14th Street NW., Washington, D. C.
B. National Federation of Post Office Clerks, 711 14th Street NW., Washington, D. C.
C. (2) All legislation pertaining to the postal service and the welfare of postal and Federal employees. (3) Union Postal Clerk.
D. (6) $5,000.
E. (10) $200; (11) $200.

A. Ernest Giddings, 1201 16th Street NW., Washington, D. C.
B. Legislation and federal relations division of the National Education Association of the United States, 1201 16th Street NW., Washington, D. C.
C. (2) Bills pending before the Congress relating to public education.
D. (6) $1,404.75.
E. (7) $44.05; (9) $44.05; (10) $318.71; (11) $362.76.

A. Hugh V. Gittinger, Jr., 312 Wire Building, 1000 Vermont Avenue NW., Washington, D. C.
B. Washington Real Estate Board, Inc., 312 Wire Building, 1000 Vermont Avenue NW., Washington, D. C.
C. (2) All local measures affecting the District of Columbia.

A. Nathaniel H. Goodrich, 1625 I Street NW., Washington, D. C.
B. American Jewish Committee, 386 Fourth Avenue, New York, N. Y.
C. (2)[1]
D. (5) $162.49; (6) $162.49; (7) $487.47; (8) $649.96.
E. (10) $16.50; (11) $16.50.

A. Government Employees' Council, American Federation of Labor, 100 Indiana Avenue NW., Washington, D. C.
C. (2) All legislation that affects Government employees is of interest to this council.
D. (6) $7,440.88.
E. (2) $3,566.46; (4) $434.52; (5) $637.84; (6) $160.13; (8) $1,033.37; (9) $5,332.32; (10) $18,318.31; (11) $24,150.63; (15).[1]

A. Lawrence L. Gourley, 1757 K Street NW., Washington, D. C.
B. American Osteopathic Association, 212 East Ohio Street, Chicago, Ill.
C. (2) Bills affecting the public health.
D. (6) $375.

A. Grain & Feed Dealers National Association, 100 Merchants Exchange, St. Louis, Mo.
C. (2) Legislation affecting the grain and feed trade.
E. (2) $100; (4) $5; (8) $6.20; (9) $111.20.

A. Grand Lodge of the Brotherhood of Locomotive Firemen & Enginemen, 318–418 Keith Building, Cleveland, Ohio.
C. (2) To promote general interests of locomotive firemen and enginemen.
D. (6) $58,448.
E. (2) $4,274.32; (4) $12.12; (5) $845.59; (6) $248.87; (7) $1,636.05; (8) $31.61; (9) $7,048.56; (10) $21,936.33; (11) $28,984.89; (15).[1]

A. Charles A. Grant, Silk & Rayon Printers & Dyers Association of America, Inc., 1450 Broadway, New York, N. Y.
B. Silk & Rayon Printers & Dyers Association of America, Inc., 1450 Broadway, New York, N. Y.

[1] Not printed. Filed with Clerk and Secretary.

A. Ernest W. Greene, 831 Investment Building, Washington, D. C.
B. Hawaiian Sugar Planters' Association, box 2450, Honolulu, T. H.

A. Francis Thornton Green, 1701 K Street NW., Washington, D. C.
B. American Merchant Marine Institute, Inc., 1701 K Street NW., Washington, D. C., and 11 Broadway, New York, N. Y.
C. (2) General legislative interest in support of legislation favorable to maintenance of American Merchant Marine.
D. (6) $2,500.
E. (3) $200; (9) $200; (10) $1,120.91; (11) $1,320.91.

A. Warren Griffiths, 104 C Street NE., Washington, D. C.
B. Friends Committee on National Legislation, 104 C Street NE., Washington, D. C.
C.[1]
D. (6) $1,050.
E. (7) $40.85; (9) $40.85; (10) $2.07; (11) $42.92.

A. Jerry N. Griffin, 731 Washington Building, Washington, D. C.
B. National Coal Association, 15th and H Streets NW., Washington, D. C.
C. (2) Legislation which affects the coal industry.
D. (6) $1,200.

A. Weston B. Grimes, 436 Bowen Building, Washington, D. C.
B. Cargill, Inc., 200 Grain Exchange, Minneapolis, Minn.
C. (2) Agriculture and the processing, transportation, and import and export of the products thereof.
D. (6) $6,875.06.
E. (10) $13; (11) $13.

A. John J. Gunther, 1341 Connecticut Avenue NW., Washington, D. C.
B. Americans for Democratic Action, 1341 Connecticut Avenue NW., Washington, D. C.
C.[1]
D. (6) $1,403.04.
E. (7) $342.22; (9) $342.22; (10) $1,057.13; (11) $1,399.45.

A. Violet M. Gunther, 1341 Connecticut Avenue NW., Washington, D. C.
B. Americans for Democratic Action, 1341 Connecticut Avenue NW., Washington, D. C.
C.[1]
D. (6) $1,541.52.
E. (7) $126.49; (9) $126.49; (10) $708.26; (11) $832.75.

A. Gypsum Association, 20 North Wacker Drive, Chicago, Ill.
C. (2) For percentage depletion on gypsum.
E. (2) $10,605; (6) $11.73; (9) $10,616.73; (10) $18,568.54; (11) $29,185.27.

A. Frank E. Haas, 280 Union Station Building, Chicago, Ill.
B. The Association of Western Railways, 474 Union Station Building, Chicago, Ill.
C. (2) Federal legislative proposals which may or do affect western railroads.
E. (11) $738.22.

A. Hugh F. Hall, 425 13th Street NW., Washington, D. C.
B. American Farm Bureau Federation, 2300 Merchandise Mart, Chicago, Ill.
C. (2) Proposed legislation on the following matters has been supported or opposed: Taxation, trip leasing, agricultural appropriations, farm credit legislation.
D. (6) $950.
E. (7) $30.53; (9) $30.53; (10) $55.45; (11) $85.98.

[1] Not printed. Filed with Clerk and Secretary.

A. Radford Hall, 515 Cooper Building, Denver, Colo.
B. American National Cattlemen's Association, 515 Cooper Building, Denver Colo.
D. (6) $1,950.
E. (11) $1,475.46.

A. L. C. Hallbeck, 711 14th Street NW., Washington, D. C.
B. National Federation of Post Office Clerks, 711 14th Street NW, Washington, D. C.
C. (2) All legislation pertaining to the postal service and the welfare of postal and Federal employees. (3) Federation News Service Bulletin.
D. (6) $2,395.80.
E. (7) $593.75; (9) $593.75; (10) $1,502.32; (11) $2,096.07.

A. Jess Halsted, 134 South La Salle Street, Chicago, Ill.
B. Gypsum Association, 20 North Wacker Drive, Chicago, Ill.
C. (2) For percentage depletion on gypsum. (3).[1]
D. (6) $9,438.45.
E. (6) $11.73; (9) $11.73; (10) $5,113.98; (11) $5,125.71.

A. Lloyd C. Halvorson, 744 Jackson Place NW., Washington, D. C.
B. The National Grange, 744 Jackson Place NW., Washington, D. C.
C.[1]
D. (6) $2,000.
E. (7) $15; (9) $15; (10) $139.97; (11) $154.97.

A. Joseph J. Hammer, 26 Broadway, New York, N. Y.
B. Socony-Vacuum Oil Co., Inc., 26 Broadway, New York, N. Y.
C. (2) Legislation of interest to the petroleum industry.
D. (6) $1,298.27.
E. (6) $5.41; (7) $167.86; (9) $173.27; (10) $967.97; (11) $1,141.24.

A. William A. Hanscom, 1700 I Street NW., Suite 4, Washington, D. C.
B. Oil Workers International Union, 1340 California Street, Denver, Colo.
C. (2) Support all legislation favorable to the national peace, security, democracy, prosperity, and general welfare; oppose legislation detrimental to these objectives.
D. (6) $2,055.
E. (7) $180; (9) $180; (10) $540; (11) $720.

A. Eugene J. Hardy, 918 16th Street NW., Washington, D. C.
B. National Association of Manufacturers, 2 East 48th Street, New York, N. Y.

A. Ralph W. Hardy, 1771 N Street NW., Washington, D. C.
B. National Association of Radio and Television Broadcasters, 1771 N Street NW., Washington, D. C.
C.[1]

A. L. James Harmanson, Jr., 744 Jackson Place NW., Washington, D. C.
B. National Council of Farmer Cooperatives, 744 Jackson Place NW., Washington, D. C.

A. Robert E. Harper, 1001 15th Street NW., Washington, D. C.
B. National Business Publications, Inc., 1001 15th Street NW., Washington, D. C.
C. (2) That which affects postal rates of periodicals published by members of the above-named association. (3) Official association bulletins.

[1] Not printed. Filed with Clerk and Secretary.

A. Winder R. Harris, 441 Washington Building, Washington, D. C.
B. Shipbuilders Council of America, 21 West Street, New York, N. Y.
C. (2) Maritime matters.

A. Merwin K. Hart, 7501 Empire State Building, New York, N. Y.
B. National Economic Council, Inc., Empire State Building, New York, N. Y.
C.[1]
D. (6) $500.
E. (11) $123.78.

A. Bernard C. Harter, 5402 Albemarle Street, Washington, D. C.
B. Dr. A. B. Baker, University Hospital, University of Minnesota, Minneapolis, Minn.
C. (2) Seek increased appropriations for research in neurology.
D. (6) $2,500.

A. Paul M. Hawkins, 1625 I Street NW., Washington, D. C.
B. American Retail Federation 1625 I Street NW., Washington, D. C.
C.[1]
D. (6) $3,375.
E. (11) $217.40.

A. Kit H. Haynes, 744 Jackson Place NW., Washington, D. C.
B. National Council of Farmer Cooperatives, 744 Jackson Place NW., Washington, D. C.

A. Joseph H. Hays, 280 Union Station Building, Chicago, Ill.
B. The Association of Western Railways, 474 Union Station Building, Chicago, Ill.
C. (2) All Federal legislative proposals which may or do affect western railroads.

A. John C. Hazen, 808 Sheraton Building, 711 14th Street NW., Washington, D. C.
B. National Retail Dry Goods Association, 100 West 31st Street, New York, N. Y.
E. (7) $9.10; (8) $1.25; (9) $10.35; (10) $196.67; (11) $207.02.

A. Health and Accident Underwriters Conference, 208 South La Salle Street, Chicago, Ill.
C. (2) Any and all matters pertaining to the business or policyholders of accident and health insurance.
E. (2) $105.22; (5) $17.88; (8) $5.50.

A. Patrick B. Healy, 1731 I Street NW., Washington, D. C.
B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.
C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (3) News for Dairy Co-Ops; The Alert.
E. (11) $12.25.

A. George J. Hecht, 52 Vanderbilt Avenue, New York, N. Y.
B. American Parents Committee, Inc., 132 Third Street SE., Washington, D. C.
C. (2).[1]

A. Robert B. Heiney, 1133 20th Street NW., Washington, D. C.
B. National Canners Association, 1133 20th Street NW., Washington, D. C.
C. (2) Long range plans for agriculture and other legislation directly affecting the food canning industry, and opposition to mandatory marketing orders, title IV, S. 3052.
D. (6) $833.33.
E. (7) $297.32; (9) $297.32; (10) $570.86; (11) $868.18.

[1] Not printed. Filed with Clerk and Secretary.

A. Kenneth C. Heisler, 907 Ring Building, 18th and M Streets NW., Washington, D. C.

B. National Savings and Loan League, 907 Ring Building, 18th and M Streets NW., Washington, D. C.

C. (2) Support of bills to improve facilities of savings and loan associations for encouragement of thrift and home financing. Oppose legislation adverse to savings and loan associations. (3) National Letters.

D. (6) $200.

A. Maurice G. Herndon, 1002 Washington Loan and Trust Building, Washington, D. C.

B. National Association of Insurance Agents, 96 Fulton Street, New York, N. Y., and 1002 Washington Loan and Trust Building, Washington, D. C.

C. (2) Any legislation which affects, directly or indirectly, local property insurance agents. (3) The American Agency Bulletin.

D. (6) $127.

E. (7) $127; (9) $127; (10) $482.65; (11) $609.65.

A. Clinton M. Hester, 426 Shoreham Building, Washington, D. C.

B. Boston Wool Trade Association, Philadelphia Wool and Textile Association, National Wool Trade Association, 263 Summer Street, Boston, Mass.

C. (2) Any and all proposed legislation affecting the wool trade industry.

D. (6) $600.

A. Clinton M. Hester, 426 Shoreham Building, Washington, D. C.

B. National Association of Hot House Vegetable Growers, Post Office Box 659, Terre Haute, Ind.

C. (2) Any and all proposed legislation affecting the hothouse vegetable industry.

A. Clinton M. Hester, 426 Shoreham Building, Washington, D. C.

B. United States Brewers Foundation, 535 Fifth Avenue, New York, N. Y.

C. (2) Any and all proposed legislation affecting the brewing industry.

D. (6) $5,000.

A. Robert C. Hibben, 1105 Barr Building, Washington, D. C.

B. International Association of Ice Cream Manufacturers, 1105 Barr Building, Washington, D. C.

C. (2) Legislation which may affect the ice-cream industry.

A. W. J. Hickey, 2000 Massachusetts Avenue NW., Washington, D. C.

B. American Short Line Railroad Association, 2000 Massachusetts Avenue NW., Washington, D. C.

D. (6) $187.50.

A. M. F. Hicklin, 507 Bankers Trust Building, Des Moines, Iowa.

B. Iowa Railway Committee, 507 Bankers Trust Building, Des Moines, Iowa.

E. (10) $1,345.06.

A. Ray C. Hinman, 26 Broadway, New York, N. Y.

B. Socony-Vacuum Oil Co., Inc., 26 Broadway, New York, N. Y.

C. (2) Legislation of interest to the petroleum industry.

D. (6) $1,250.

E. (10) $427.84.

A. Frank N. Hoffmann, 1001 Connecticut Avenue NW., Washington, D. C.

B. United Steelworkers of America, 1500 Commonwealth Building, Pittsburgh, Pa.

C. (2) Support all legislation favorable to the national peace, security, democracy, prosperity, and general welfare; oppose all legislation detrimental to these objectives.

D. (6) $3,000.

E. (7) $3,200; (9) $3,200; (10) $9,600; (11) $12,800.

A. Charles M. Holloway, 1201 16th Street NW., Washington, D. C.

B. Division of Legislation and Federal Relations of the National Education Association of the United States, 1201 16th Street NW., Washington, D. C.

C. (2) Bills pending before the Congress relating to public education.

D. (6) $216.60.

E. (10) $23.

A. J. M. Hood, 2000 Massachusetts Avenue NW., Washington, D. C.

B. American Short Line Railroad Association, 2000 Massachusetts Avenue NW., Washington, D. C.

D. (6) $300.

A. Victor Hood, 4310 Queensbury Road, Riverdale, Md.

B. Journeymen Barbers, Hairdressers, Cosmetologists, and Proprietors International Union, 1141 North Delaware, Indianapolis, Ind.

C. (2).[1]

D. (6) $896.32.

E. (7) $276.32; (9) $276.32; (10) $652.58; (11) $928.90.

A. Samuel H. Horne, Munsey Building, Washington, D. C.

B. Chicago Bridge & Iron Co., 1305 West 105th Street, Chicago, Ill.

C. (2) Provisions of the Internal Revenue Code of 1954 relating to the tax treatment of income derived from foreign sources.

A. Samuel H. Horne, Munsey Building, Washington, D. C.

B. Estate of Thomas C. Dennehy, deceased, Thomas C. Dennehy, Jr., et al., trustees, 50 South LaSalle Street, Chicago, Ill.

C. (2) Legislation affecting taxation of decedents' estates.

E. (10) $30.10.

A. Samuel H. Horne, Munsey Building, Washington, D. C.

B. The Singer Manufacturing Co., 149 Broadway, New York, N. Y.

C. (2) Provisions of the Internal Revenue Code of 1954 relating to the tax treatment of income derived from foreign sources.

A. Samuel H. Horne, Munsey Building, Washington, D. C.

B. Underwriters Service Corp., Meridian, Miss.

C. (2) H. R. 8300, tax revision legislation.

D. (6) $150.

A. Jesse V. Horton, P. O. Box 2013, Washington, D. C.

B. National Association of Postal Supervisors, P. O. Box 2013, Washington, D. C.

C. (2) All legislation affecting postal employees, including supervisors, and the postal service. (3) The Postal Supervisor.

D. (6) $2,375.

E. (7) $116.24; (9) $116.24; (10) $454.55; (11) $570.79.

A. Mrs. Jency Price Houser, 1420 New York Avenue NW., Washington, D. C.

C. (2) National Housing Act.

D. (6) $674.88.

E. (1) $5; (2) $280; (4) $21.62; (5) $150; (6) $10; (7) $58.26; (8) $150; (9) $674.88; (10) $3,744; (11) $4,418.88.

A. S. H. Howard, 1414 Evergreen Avenue, Millvale, Pittsburgh, Pa.

B. Brotherhood of Railroad Signalmen of America, 503 Wellington Avenue, Chicago, Ill.

[1] Not printed. Filed with Clerk and Secretary.

C. (2) Legislation of interest to railway employees and labor in general.

A. Harold K. Howe, 2480 16th Street NW., Washington, D. C.

B. American Institute of Laundering.

C. (2) Legislation affecting the laundry industry.

D. (6) $2,649.99.

E. (2) $1,154; (7) $343.52; (9) $1,497.52; (10) $3,192.42; (11) $4,689.94.

A. Harold K. Howe, 207 Mills Building, Washington, D. C.

B. The Lawn Mower Institute, Inc., 207 Mills Building, Washington, D. C.

C. (2) All matters of interest to the lawn-mower industry.

D. (6) $1,800.

A. C. E. Huntley, 2000 Massachusetts Avenue NW., Washington, D. C.

B. American Short Line Railroad Association, 2000 Massachusetts Avenue NW., Washington, D. C.

D. (6) $250.

A. John M. Hurley, 515 Hoge Building, Seattle, Wash.

B. Washington Railroad Association, 515 Hoge Building, Seattle, Wash.

E. (10) $1,322.75.

A. W. C. Hushing, 901 Massachusetts Avenue NW., Washington, D. C.

B. American Federation of Labor, 901 Massachusetts Avenue NW., Washington, D. C.

C. (2) All bills affecting the welfare of the country generally, and specifically bills affecting workers.

D. (6) $3,430.

E. (6) $24.95; (7) $226.95; (8) $60.10; (9) $312; (10) $1,186; (11) $1,498.

A. Illinois Railroad Association, 33 South Clark Street, Chicago, Ill.

C. (2) Legislation affecting railroads.

E. (2) $825; (9) $825; (10) $2,475; (11) $3,300.

A. Independent Advisory Committee to the Trucking Industry, Inc., 1000 Vermont Avenue NW., Washington, D. C.

A. International Association of Machinists, Machinists Building, Washington, D. C.

C. (2) All legislation affecting the socio-economic and political interests of the American workingman.

D. (6) $2,150.

E. (1) $1,250; (4) $250; (5) $150; (6) $200; (7) $300; (9) $2,150; (10) $6,450; (11) $8,600.

A. Independent Bankers Association, Sauk Centre, Minn.

C. (2) Banking legislation.

D. (6) $9,555.

E. (2) $6,231; (4) $479.40; (5) $697.32; (6) $284.37; (9) $7,692.09; (10) $28,615.16; (11) $36,307.25.

A. Independent Natural Gas Association of America, 918 Sixteenth Street NW., Washington, D. C.

C. (2) Any legislation pertaining to natural gas.

D. (6) $31,865.13.

E. (2) $7,200; (5) $375; (9) $7,575; (10) $23,725; (11) $31,300.

A. Kenneth W. Ingwalson, 425 13th Street NW., Washington, D. C.

B. American Farm Bureau Federation, 2300 Merchandise Mart, Chicago, Ill.

C. (2).[1]

E. (10) $11.75

[1] Not printed. Filed with Clerk and Secretary.

A. Ingoldsby & Coles, 813 Washington Building, Washington, D. C.
B. Shipowners Association, Inc., 11 Broadway, New York, N. Y.
C. (2) Interested in amending existing shipping legislation in order to extend operating and construction differential subsidies to American-flag vessels engaged in so-called tramp trades, and in other legislative matters affecting American-flag shipping.
E. (6) $15.70; (7) $70.83; (9) $86.53; (10) $382.29; (11) $468.82.

A. Institute of Scrap Iron and Steel, Inc., 1729 H Street NW., Washington, D. C.
D. (6) $230.

A. Insurance Company of North America, 1600 Arch Street, Philadelphia, Pa.
E. (7) $53.56; (9) $53.56; (11) $53.56.

A. Inter-State Manufacturers Association, 163-165 Center Street, Winona, Minn.
C. (2).[1]
D. (6) $3,000.
E. (4) $14.46; (9) $14.46; (10) $67.41; (11) $81.87.

A. Iron Ore Lessors Association, Inc., W-1481 First National Bank Building, St. Paul, Minn.
C. (2) Amendments of Internal Revenue Code.
E. (4) $36.45; (6) $23.93; (7) $2,207.69; (9) $2,258.27; (10) $34,928.27; (11) $37,196.54; (15).[1]

A. Robert C. Jackson, 1625 I Street, NW., Washington, D. C.
B. American Cotton Manufacturers Institute, Inc., 203-A Liberty Life Building, Charlotte, N. C.
D. (6) $738.75.
E. (7) $156; (9) $156; (10) $296.23; (11) $452.23.

A. C. Clinton James, 900 F Street NW., Washington, D. C.
B. District of Columbia Building and Loan League, Secretary's Office, No. 1 Thomas Circle, Washington, D. C.
D. (6) $699.96.
E. (5) $125; (8) $125; (9) $125; (10) $375; (11) $500.

A. Delos L. James, 744 Jackson Place NW., Washington, D. C.
B. The National Grange, 744 Jackson Place NW., Washington, D. C.
C. (2).[1]
D. (6) $225.
E. (10) $50.

A. Japanese American Citizens League, 1759 Sutter Street, San Francisco, Calif.
B. Japanese American Citizens League.
C. (2) Legislation affecting persons of Japanese ancestry in the United States and Hawaii.
E. (10) $900.

A. Ray L. Jenkins, 541 Washington Building, Washington, D. C.
B. Societe Internationale, Pour Participations Industrielles Et Commerciales, S. A., Peter Merianstr, 19 Basle Str., Switzerland.
E. (1) $118.32; (7) $247.81.

A. Jewelry Industry Tax Committee, Inc., 1001 Connecticut Avenue NW., Washington, D. C.
C. (2) Repeal of the excise tax on jewelry and jewelry store merchandise.
D. (6) $10,861.50.
E. (2) $3,750; (5) $2,617.67; (6) $217.95; (7) $1,004.51; (9) $7,590.13; (10) $40,770.48; (11) $48,360.61.

[1] Not printed. Filed with Clerk and Secretary.

A. Peter Dierks Joers, Mountain Pine, Ark.
B. Dierks Forests, Inc., 1006 Grand Avenue, Kansas City, Mo.
C. (2) Flood Control Act of 1945 and legislation affecting lumber industry.

A. Johns-Manville Corp., 22 East 40th Street, New York, N. Y.
E. (2) $1,250; (9) $1,250; (10) $5,555.76; (11) $6,805.76.

A. Gilbert R. Johnson, 1208 Terminal Tower, Cleveland, Ohio.
B. Lake Carriers' Association, 305 Rockefeller Building, Cleveland, Ohio.
D. (6) $3,750.
E. (10) $149.56.

A. Reuben L. Johnson, Jr., 1404 New York Avenue NW., Washington, D. C.
B. Farmers Educational and Cooperative Union of America (National Farmers Union), 1404 New York Avenue NW., Washington, D. C.
D. (6) $1,236.25.
E. (7) $19.93; (9) $19.93; (10) $108.18; (11) $128.11.

A. W. D. Johnson, 10 Independence Avenue SW., Washington, D. C.
B. Order of Railway Conductors and Brakemen, O. R. C. & B. Building, Cedar Rapids, Iowa.
C. (2) All legislation directly and indirectly affecting the interests of labor generally and employees of carriers under the Railway Labor Act, in particular.

A. J. M. Jones, 414 Pacific National Life Building, Salt Lake City, Utah.
B. National Wool Growers Association, 414 Pacific National Life Building, Salt Lake City, Utah.
D. (6) $2,916.65.
E. (10) $9,129.91.

A. Lyle W. Jones, 501 13th Street NW., Washington, D. C.
B. The United States Potters Association, East Liverpool, Ohio.
C. (2) Interested in all legislation affecting the pottery industry.
D. (6) $2,500.
E. (5) $280.73; (6) $71.07; (7) $122.59; (8) $161.58; (9) $635.97; (10) $1,614.05; (11) $2,250.02.

A. Phillip E. Jones, 920 Tower Building, Washington, D. C.
B. United States Beet Sugar Association, 920 Tower Building, Washington, D. C.
C. (2) Interested in any legislation affecting sugar, particularly the Sugar Act of 1948, and related legislation.
D. (6) $4,250.

A. Rowland Jones, Jr., 1625 I Street NW., Washington, D. C.
B. American Retail Federation, 1625 I Street NW., Washington, D. C.
C. (2).[1]
D. (6) $3,000.
E. (7) $298.02; (9) $290.02; (10) $516.58; (11) $814.60.

A. Journeymen Barbers, Hairdressers, Cosmetologists and Proprietors, International Union of America, 1141 North Delaware, Indianapolis, Ind.
C. (2).[1]
E. (2) $896.32; (9) $896.32; (10) $2,227.58; (11) $3,123.90.

A. James P. Kem, 1625 K Street NW., Washington, D. C.
B. Field Enterprises-Educational Division, Merchandise Mart Plaza, Chicago, Ill.

[1] Not printed. Filed with Clerk and Secretary.

C. (2) To obtain change in tax treatment for taxpayers electing to use the installment method of accounting.
D. (6) $1,000.

A. James P. Kem, 1625 K Street NW., Washington, D. C.
B. Field Foundation, Inc., 135 South La-Salle Street, Chicago 3, Ill.
C. (2) To obtain amendment in proposed tax law affecting real-estate holdings of charitable organizations.
D. (6) $7,500.

A. Miss Elizabeth A. Kendall, 23 West Irving, Chevy Chase, Md.
C. (2) Any legislation related directly or indirectly to the development of the Antarctic Continent, such as that regarding geopolitical decisions, inventions, transportation, communications, equipment, long-range planning, exploitation of natural resources, etc., in the interests of all United States taxpayers, world peace and prosperity; House Joint Resolution 353, Senate Joint Resolution 127, S. 3381, and H. R. 8954, for.
E. (4) $5; (6) $25; (9) $30; (10) $162.50; (11) $192.50.

A. I. L. Kenen, 1737 H. Street NW., Washington, D. C.
B. American Zionist Committee for Public Affairs, 1737 H Street NW., Washington, D. C.
D. (6) $970.
E. (7) $322; (9) $332; (10) $132.34; (11) $457.34.

A. Harold L. Kennedy, 203 Commonwealth Building, Washington, D. C.
B. The Ohio Oil Co., Findlay, Ohio.
C. (2) Generally interested in all legislative matters that would affect the oil and gas industry.
D. (6) $500.
E. (2) $125; (5) $75; (9) $200; (10) $670; (11) $970.

A. Miles D. Kennedy, 1608 K Street NW, Washington, D. C.
B. The American Legion, 700 North Pennsylvania Street, Indianapolis, Ind.
C. (2).[1] (3) American Legion magazine.
D. (6) $3,100.
E. (6) $34.20; (7) $472.54; (8) $41; (9) $547.74; (10) $553.53; (11) $1,103.27; (15).[1]

A. Omar B. Ketchum, 610 Wire Building, 1000 Vermont Avenue NW., Washington, D. C.
B. Veterans of Foreign Wars of the United States.
C. (2).[1] (3) VFW magazine (Foreign Service), and VFW Legislative Newsletter.
D. (6) $3,000.
E. (7) $240; (9) $240; (10) $768; (11) $1,008.

A. Jeff Kibre, 930 F Street NW., Washington, D. C.
B. International Longshoremen's and Warehousemen's Union, 150 Golden Gate Avenue, San Francisco, Calif.
C. (2) General interests in legislative matters affecting trade unions and their members, and the maritime industry as well.
D. (6) $699.62.
E. (2) $260; (5) $185.29; (6) $81.85; (8) $63.20; (9) $595.34; (10) $1,060.33; (11) $1,655.67.

A. John A. Killick, 740 11th Street, NW., Washington, D. C.
B. Eastern Meat Packers Association, Hotel Statler, New York, N. Y., and 740 11th Street NW., Washington, D. C.
C. (2) Matters affecting meatpackers.
D. (6) $875.01.

[1] Not printed. Filed with Clerk and Secretary.

E. (7) $210.64; (9) $210.64; (10) $80.87; (11) $291.51.

A. John A. Killick, 740 11th Street, NW., Washington, D. C.
B. The National Independent Meat Packers Association, 740 11th Street NW., Washington, D. C.
C. (2) S. 2404, posting of bonds for livestock purchasing; Taft-Hartley Act revision; tax law revision, H. R. 8300.
D. (6) $110.35.
E. (7) $45.83; (9) $45.83; (10) $127.90; (11) $173.73.

A. H. Cecil Kilpatrick, 912 American Security Building, Washington, D. C.
B. Minot, DeBlois & Maddison, 294 Washington Street, Boston, Mass.
C. (2) Proposed amendment to Internal Revenue Code of 1954 to tax real estate investment trusts like security investment trusts.
D. (6) $5,500.
E. (6) $32.75; (7) $21.72; (9) $54.47; (10) $322.34; (11) $376.81.

A. Joseph William Kinghorne, 1365 Iris Street NW., Washington, D. C.
B. National Broiler Association, Box 44, Lombard, Ill.
C. (2) Legislation that may tend to affect the production and/or marketing of broilers.
D. (6) $300.
E. (8) $3.85; (9) $3.85; (10) $157.43; (11) $161.28.

A. Bill Kirchner, Sauk Centre, Minn.
B. Independent Bankers Association, Sauk Centre, Minn.
C. (2) Banking legislation.
D. (6) $1,999.98.

A. Clifton Kirkpatrick, 162 Madison Avenue, Memphis, Tenn.
B. National Cotton Council of America, Box 18, Memphis, Tenn.
C. (2) Any legislation affecting the raw cotton industry as will promote the purposes for which the council is organized.
D. (6) $360.
E. (7) $27.68; (9) $27.68; (10) $102.56; (11) $130.24.

A. C. W. Kitchen, 777 14th Street NW., Washington, D. C.
B. United Fresh Fruit & Vegetable Association, 777 14th Street NW., Washington, D. C.
C. (2) Legislation affecting the marketing and distribution of fresh fruits and vegetables, directly or indirectly. (3).[1]
E. (11) $112.69.

A. Allan B. Kline, Merchandise Mart, Chicago, Ill.
B. American Farm Bureau Federation.
C. (2) Legislative matters affecting directly American agriculture. (3) Official publications of the American Farm Bureau Federation.
D. (6) $1,042.

A. Burt L. Knowles, Munsey Building, Washington, D. C.
B. The Associated General Contractors of America, Inc., Munsey Building, Washington, D. C.
C. (2) Legislative developments of interest to Association members.

A. Robert M. Koch, 619 F Street NW., Washington, D. C.
B. National Agricultural Limestone Institute, Inc., 619 F Street NW., Washington, D. C.

[1] Not printed. Filed with Clerk and Secretary.

C. (2) All legislation which directly or indirectly affects the interests of agricultural limestone producers.
E. (11) $117.20.

A. John T. Koehler, 1039 Investment Building, Washington, D. C.
B. Embassy of Denmark, 2374 Massachusetts Avenue NW., Washington, D. C.
C. (2) Legislation authorizing final settlement of claims arising from the requisitioning of 40 Danish vessels by the United States in 1941.
E. (11) $1.50.

A. Kreeger, Ragland & Shapiro, Investment Building, Washington, D. C.
B. American Eastern Corp., 30 Rockefeller Plaza, New York, N. Y.
C. (2) For Mutual Security Act of 1954.
E. (11) $9.05.

A. Kreeger, Ragland & Shapiro, Investment Building, Washington, D. C.
B. Silk & Rayon Printers & Dyers Association of America, Inc., 1450 Broadway, New York, N. Y.
C. (2).[1]
E. (11) $57.66.

A. Horace R. Lamb, 15 Broad Street, New York, N. Y.
B. St. Regis Paper Co., 230 Park Avenue, New York, N. Y.
C. (2) Public Law 509, 83d Congress.
D. (6) $500.
E. (11) $10.24.

A. A. M. Lampley, 10 Independence Avenue SW., Washington, D. C.
B. Brotherhood of Locomotive Firemen and Enginemen, 318 Keith Building, Cleveland, Ohio.
C. (2) Legislation favorable to railroad labor and opposing legislation inimical to railroad labor.
D. (6) $2,750.

A. Fritz G. Lanham, 2737 Devonshire Place NW., Washington, D. C.
B. American Fair Trade Council, Inc., 1434 West 11th Avenue, Gary, Ind.
C. (2) Legislative proposals and governmental programs.
D. (6) $500.

A. Fritz G. Lanham, 2737 Devonshire Place NW., Washington, D. C.
B. National Patent Council, Inc., 1434 West 11th Avenue, Gary, Ind.
C. (2) Legislative proposals and governmental programs.
D. (6) $2,000.

A. Fritz G. Lanham, 2737 Devonshire Place NW., Washington, D. C. Serve in an advisory capacity.
B. State Tax Association, Box 2559, Houston, Tex.
C. (2).[1]

A. Fritz G. Lanham, 2737 Devonshire Place NW., Washington, D. C.
B. Trinity Improvement Association, Inc., 1308 Commercial Standard Building, Fort Worth, Tex.
C. (2) Legislative proposals and governmental programs pertinent to objectives of Trinity Improvement Association.
D. (6) $1,275.

A. La Roe, Winn & Moerman, 743 Investment Building, Washington, D. C.
B. Eastern Meat Packers Association, Inc., Statler Hotel, New York, N. Y.

[1] Not printed. Filed with Clerk and Secretary.

A. La Roe, Winn & Moerman, 743 Investment Building, Washington, D. C.
B. The National Independent Meat Packers Association, 740 11th Street NW., Washington, D. C.

A. D. B. Lasseter, Box 381, Washington, D. C.
B. Organization of Professional Employees of the United States Department of Agriculture, Box 381, Washington, D. C.
C. (2) Legislation affecting the classified employees of the Federal Government.
D. (6) $400.
E. (9) $35; (10) $50; (11) $85.

A. John V. Lawrence, 1424 16th Street NW., Washington, D. C.
B. American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
D. (6) $7,500.
E. (7) $49.94; (9) $49.94; (10) $29.90; (11) $79.84.

A. John G. Laylin and Wallace G. Dempsey, 701 Union Trust Building, Washington, D. C.
B. Embassy of Denmark, 2374 Massachusetts Avenue NW., Washington, D. C.
C. (2) S. 2237.
E. (2) $23.18; (4) $80.35; (6) $83.75; (7) $207.82; (8) $59.85; (9) $454.95; (10) $561.53; (11) $1,016.48.

A. Ivy Lee and T. J. Ross, 405 Lexington Avenue, New York, N. Y.
B. Committee of American Steamship Lines, 1701 K Street NW., Washington, D. C.
C. (2) Legislation affecting the United States Merchant Marine.
D. (6) $8,710.43.
E. (2) $1,800; (4) $1,335.06; (6) $69.03; (7) $583.40; (8) $422.94; (9) $4,210.43; (10) $14,280.70; (11) $18,491.13.

A. Ivy Lee and T. J. Ross, 405 Lexington Avenue, New York, N. Y.
B. United States Cuban Sugar Council, 910 17th Street NW., Washington, D. C.
C. (2) Legislation affecting the importation by the United States of sugar produced in Cuba and trade between the United States and Cuba. (3).[1]
D. (6) $1,714.92.
E. (4) $21.76; (6) $4.51; (8) $188.65; (9) $214.92; (10) $4,723; (11) $4,937.92.

A. James R. Lee, 1426 G Street NW., Washington, D. C.
B. Water Heater Division, Gas Appliance Manufacturers Association, 60 East 42d Street, New York, N. Y.
C. (2) Legislation which concerns water heater manufacturers, particularly the excise tax.
D. (6) $1,500.
E. (11) $1,852.36.

A. Legislation-Federal Relations Division of the National Education Association of the United States, 1201 16th Street NW., Washington, D. C.
C. (2) Bills pending before Congress relating to public education. (3 Washington Outlook on Education, NEA Federal Legislative Policy, Flash.
E. (2) $2,353.60; (4) $1,111.31; (5) $23.04; (6) $86.30; (7) $1,062.96; (9) $4,637.21; (10) $22,000.33; (11) $26,637.54.

A. Legislative Committee of Office Equipment Manufacturers Institute, 777 14th Street NW., Washington, D. C.

[1] Not printed. Filed with Clerk and Secretary.

A. Mrs. Newton P. Leonard, 341 Sharon Street, Providence, R. I.
C. (2) Measures which affect the welfare of children and youth. (3) National Parent-Teacher.
D.[1]
E.[1]

A. William N. Leonard, Railway Progress Building, Washington, D. C.
B. Federation for Railway Progress, Railway Progress Building, Washington, D. C.
C. (2) Transportation legislation.

A. Liaison Committee of the Mechanical Specialty Contracting Industries, 610 Ring Building, Washington, D. C.
C. (2) Legislation affecting the mechanical specialty contracting industries.
D. (6) $763.39.
E. (8) $763.39; (9) $763.39; (10) $21,441.13; (11) $22,204.52.

A. Frederick J. Libby, 1013 18th Street NW., Washington, D. C.
B. National Council for Prevention of War, 1013 18th Street NW., Washington, D. C.
C. (2) Bills affecting world peace.
D. (6) $1,299.52.
E. (7) $74.53; (9) $74.53; (10) $386.01; (11) $460.54.

A. Life Insurance Association of America, 488 Madison Avenue, New York, N. Y.
C. (2) Legislation which might affect the welfare of policyholders and annuitants.
D. (6) $5,417.39.
E. (2) $3,527.22; (5) $1,776.18; (6) $90.57; (7) $23.42; (9) $5,417.39; (10) $20,069.66; (11) $25,487.05.

A. Life Insurance Policyholders Protective Association, 116 Nassau Street, New York, N. Y.
C. (2) In support of increase in personal tax exemption on corporation dividends. (3) Educational leaflets.
D. (6) $377.
E. (2) $80.27; (5) $182.20; (7) $482.21; (9) $745.28; (10) $15,305.45; (11) $16,050.73.

A. Leo F. Lightner, 717 National Press Building, Washington, D. C.
B. Engineers and Scientists of America, Munsey Building, Washington, D. C.
C. (2) Legislation affecting the interests of professional engineers and other members of affiliated units.
D.[1]
E.[1]

A. John W. Lindsay, 1625 K Street NW., Washington, D. C.
B. National Association of Securities Dealers, Inc.
C. (2) Legislation relating to investment banking or securities business. (3).[1]
D. (6) $375.

A. Esther Lipsen, Railway Progress Building, Washington, D. C.
B. Federation for Railway Progress, Railway Progress Building, Washington, D. C.
C. (2) Transportation legislation.
E. (11) $1,006.59.

A. Robert G. Litschert, 1200 18th Street NW., Washington, D. C.
B. National Association of Electric Cos., 1200 18th Street NW., Washington, D. C.
C. (2)[1].
D. (6) $495.
E. (6) $2.53; (7) $59.40; (8) $12.94; (9) $74.87; (10) $332.87; (11) $407.74.

A. Walter J. Little, 530 West Sixth Street, Los Angeles, Calif.
B. Major Steam Railroads of California.

[1] Not printed. Filed with Clerk and Secretary.

C. (2) trip-lease bill; 3 cents airmail; time-lag bill; repeal of excise transportation tax.
D. (6) $1,158.28.
E. (7) $445.54; (8) $65.48; (9) $511.02; (10) $2,950.44; (11) $3,461.46.

A. John M. Littlepage, 840 Investment Building, Washington, D. C.
B. The American Tobacco Co., Inc., 111 Fifth Avenue, New York, N. Y.
C. (2) Legislation affecting a company engaged in the manufacture and sale of tobacco products.
D.[1]
E.[1]

A. Gordon C. Locke, 418 Munsey Building, Washington, D. C.
B. Committee for Pipeline Cos., 35 East Wacker Drive, Chicago, Ill.
C. (2) Legislation favorable to the pipeline industry.
D. (6) $5,000.

A. Charles E. Lofgren, 522 Rhode Island Avenue NE., Washington, D. C.
B. Fleet Reserve Association, 522 Rhode Island Avenue NE., Washington, D. C.
C. (2) Select committee on survivor benefits bill.
D. (6) $2,000.

A. Benjamin H. Long, 2746 Penobscot Building, Detroit, Mich.
B. Blue Cross Commission, 425 North Michigan Avenue, Chicago, Ill.
C. (2) Legislation for payroll deductions for Federal employees, war damage, economic controls, taxation of fringe benefits, health programs for Federal employees, and hospital and health matters.
D. (6) $7,850.
E. (6) $29.51; (7) $283.30; (8) $2.78; (9) $315.59; (10) $2,500.12; (11) $2,815.71.

A. Leonard Lopez, Room 303, Medical Science Building, Washington, D. C.
B. District No. 44, I. A. of M., 1029 Vermont Avenue NW., Washington, D. C.
C. (2) Legislation affecting working conditions of Government employees and incidentally organized labor in general.
D. (6) $1,750.03.
E. (7) $15; (9) $15; (10) $10; (11) $25.

A. Lord, Day & Lord, 25 Broadway, New York, N. Y.
B. Agency of Canadian Car and Foundry Co., Ltd., 30 Broadway, New York, N. Y.
C. (2) Legislation having relation to World War I claims.

A. Lord, Day & Lord, 25 Broadway, New York, N. Y.
B. S. A. Healy Co., 61 Westchester Avenue, White Plains, N. Y.
C. (2) S. 1762.

A. James C. Lucas, 1625 I Street NW., Washington, D. C.
B. American Retail Federation, 1625 I Street NW., Washington, D. C.
C. (2) Legislation affecting retail industry.
D. (6) $750.

A. Lucas and Thomas, 1025 Connecticut Avenue NW., Washington, D. C.
B. Acacia Mutual Life Insurance Co., Washington, D. C.
C. (2) Federal tax matters affecting life insurance companies.
D. (6) $750.
E. (7) $18.75; (8) $1.25; (9) $20; (11) $20.

A. Lucas and Thomas, 1025 Connecticut Avenue NW., Washington, D. C.
B. American Finance Conference, 176 West Adams Street, Chicago, Ill.

[1] Not printed. Filed with Clerk and Secretary.

C. (2) General legislation.
D. (6) $1,250.
E. (6) $57.67; (7) $12.50; (8) $1.25; (9) $71.42; (11) $71.42.

A. Lucas & Thomas, 1025 Connecticut Avenue NW., Washington, D. C.
B. Mobile Homes Manufacturers Association, 20 North Wacker Drive, Chicago, Ill.
C. (2) General legislation affecting mobile homes.
D. (6) $1,000.
E. (6) $101.87; (7) $6; (8) $1.25; (9) $109.12; (11) $109.12.

A. Lucas & Thomas, 1025 Connecticut Avenue NW., Washington, D. C.
B. Revere Copper & Brass, Inc., 230 Park Avenue, New York, N. Y.
C. (2) Legislation providing for continuation of suspension of certain import taxes on copper.
D. (6) $3,000.
E. (6) $27.34; (7) $9.50; (8) $1.25; (9) $38.09; (11) $38.09.

A. Lucas & Thomas, 1025 Connecticut Avenue NW., Washington, D. C.
B. Adolph von Zedlitz, 60 Sutton Place South, New York, N. Y.
C. (2) Legislation to amend the Trading With the Enemy Act.

A. Gerald J. Lynch, 3000 Schaefer Road, Dearborn, Mich.
B. Ford Motor Co., Dearborn, Mich.
C.[1]

A. John C. Lynn, 425 13th Street NW., Washington, D. C.
B. American Farm Bureau Federation, 2300 Merchandise Mart, Chicago, Ill.
C. (2).[1]
D. (6) $2,343.75.
E. (7) $54.46; (9) $54.46; (10) $215.10; (11) $269.56.

A. Avery McBee, 610 Shoreham Building, Washington, D. C.
B. Hill & Knowlton, Inc.
C. (2) Legislation affecting aviation, the steel industry, and other industries.

A. Robert J. McBride, 1424 16th Street NW., Washington, D. C.
B. Regular Common Carrier Conference of American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
C. (2) Protection and fostering of the interest of federally regulated motor common carriers of general commodities.
D. (6) $555.56.

A. John A. McCart, 900 F Street NW., Washington, D. C.
B. American Federation of Government Employees, 900 F Street NW., Washington, D. C.
C. (2) All bills of interest to Federal Government employees and District of Columbia employees.
D. (6) $1,546.14.
E. (7) $11.50; (9) $11.50; (10) $88.35; (11) $99.85.

A. Frank J. McCarthy, 1223 Pennsylvania Building, Washington, D. C.
B. The Pennsylvania Railroad Co., 1740 Suburban Station Building, Philadelphia, Pa.

A. J. L. McCaskill, 1201 16th Street NW., Washington, D. C.
B. Division of Legislation and Federal Relations, National Education Association of the United States, 1201 16th Street NW., Washington, D. C.
C. (2) Bills pending before the Congress relating to public education.
D. (6) $550.

[1] Not printed. Filed with Clerk and Secretary.

E. (7) $81.40; (9) $81.40; (10) $422.05; (11) $503.45.

A. McClure & Updike, 626 Washington Building, Washington, D. C.
B. Iron Ore Lessors Association, Inc., W-1481 First National Bank Building, St. Paul, Minn.
C. (2) Amendments of Internal Revenue Code.
E. (6) $25.74; (7) $105; (9) $130.74; (10) $3,359.90; (11) $3,490.64.

A. Angus McDonald.
B. Farmers Educational & Cooperative Union of America (National Farmers Union), 1404 New York Avenue NW., Washington, D. C.
C. (2).[1]
D. (6) $1,555.55.
E. (7) $347.95; (9) $347.95; (10) $781.12; (11) $1,129.07.

A. A. J. McFarland, 126 North Eighth Street, Sterling, Kans.
B. The Christian Amendment Movement, 804 Penn Avenue, Pittsburgh, Pa.
C. (3) The Christian Patriot.
D. (6) $810.
E. (7) $150; (9) $150; (10) $900; (11) $1,050.

A. Ernest W. McFarland, Florence, Ariz.
B. American Cable & Radio Corp.; RCA Communications, Inc.; and Western Union Telegraph Co., New York City.

A. Thomas Edward McGrath, 4012 14th Street NW., Washington, D. C.
C.[1]
D.[1]
E.[1]

A. M. C. McKercher, 5860 Lindell Boulevard, St. Louis, Mo.
B. The Order of Railroad Telegraphers, O. R. T. Building, St. Louis, Mo.
C. (2) Legislation affecting the welfare of railroad employees.

A. Joseph V. McLaughlin, 1503 H Street NW., Washington, D. C.
B. Railway Express Agency, Inc., 219 East 42d Street, New York, N. Y.
C. (2) Any legislation in connection with parcel post.
D. (6) $5,000.
E. (7) $254.10; (9) $254.10; (10) $2,035.66; (11) $2,289.76.

A. W. H. McMains, 1132 Pennsylvania Building, Washington, D. C.
B. Distilled Spirits Institute, 1132 Pennsylvania Building, Washington, D. C.
C. (2) Legislation affecting the domestic distilling industry.

A. Ralph J. McNair, 1701 K Street, Washington, D. C.
B. Life Insurance Association of America, 488 Madison Avenue, New York, N. Y.
C. (2) Legislation which might affect the welfare of policyholders and annuitants.
D. (6) $251.25.

A. William P. MacCracken, Jr., 1152 National Press Building, Washington, D. C.
B. American Optometric Association, Care of Hoyt S. Purvis, 212 East Washington Avenue, Jonesboro, Ark.
C. (2).[1]
E. (9) $4; (10) $197.55; (11) $205.55.

A. William P. MacCracken, Jr., 1152 National Press building, Washington, D. C.
B. Frankel Brothers, 521 Fifth Avenue, New York, N. Y.

[1] Not printed. Filed with Clerk and Secretary.

C. (2) H. R. 8300, suggesting amendment.
E. (10) $19.87.

A. W. Bruce Macnamee, 1701 K Street NW., Washington, D. C., and 11 Broadway, New York, N. Y.
B. American Merchant Marine Institute, Inc., 1701 K Street NW., Washington, D. C., and 11 Broadway, New York, N. Y.
C. (2) Support legislation favorable to the maintenance of the American Merchant Marine.
D. (6) $1,000.
E. (7) $42.65; (9) $42.65; (10) $93.19; (11) $135.84.

A. Carter Manasco, 4201 Chesterbrook Road, Falls Church, Va.
B. National Business Publications, Inc., 1001 15th Street NW., Washington, D. C.
D. (6) $600.

A. Carter Manasco, 4201 Chesterbrook Road, Falls Church, Va.
B. National Coal Association, Southern Building, Washington, D. C.
D. (6) $2,600.
E. (9) $106.03; (10) $451.69; (11) $557.72.

A. Ellis W. Manning, 1625 K Street NW., Washington, D. C.
B. Shell Oil Company, 50 West 50th Street, New York, N. Y.

A. Manufacturing Chemists' Association, Inc., 1625 I Street NW., Washington, D. C.
C. (2) Any legislation affecting the chemical industry.
E. (10) $7,125.

A. Mrs. Olya Margolin, 1637 Massachusetts Avenue NW., Washington, D. C.
B. National Council of Jewish Women, Inc., 1 West 47th Street, New York, N. Y.
D. (6) $1,625.78.
E. (8) $53.60; (9) $53.60; (10) $143.04; (11) $196.64.

A. Rodney W. Markley, Jr., 1200 Wyatt Building, Washington, D. C.
B. Ford Motor Co., Dearborn, Mich.
E. (10) $3,909.75.

A. Edwin G. Martin, 717 National Press Building, Washington, D. C.
B. Morton Co., Worcester, Mass.
C. (2) Tariff status of silicon carbide.
D. (6) $812.50.
E. (6) $14.51; (7) $7.93; (9) $22.44; (10) $151.47; (11) $173.91.

A. Robert F. Martin, 931 Washington Building, Washington, D. C.
B. Vitrified China Association, Inc., 931 Washington Building, Washington, D. C.

A. Winston W. Marsh, 1012 14th Street NW., Washington, D. C.
B. The National Association of Independent Tire Dealers, Inc., 1012 14th Street NW., Washington, D. C.
C. (2) Legislation affecting the interests of independent tire dealers. (3) Dealer News.
D. (6) $56.
E. (7) $3; (9) $3; (10) $8.50; (11) $11.50.

A. Fred T. Marshall, 1112-18 19th Street NW., Washington, D. C.
B. The B. F. Goodrich Co., 500 South Main Street, Akron, Ohio.
C. (2) Legislation affecting and of interest to the B. F. Goodrich Co.

A. Mike M. Masaoka, 1737 H. Street NW., Washington, D. C.
B. Japanese American Citizens League, 1759 Sutter Street, San Francisco 15, Calif.
C. (2) Legislation affecting persons of Japanese ancestry in the United States and Hawaii.

D. (6) $300.
E. (10) $72.25.

A. Walter J. Mason, 901 Massachusetts Avenue NW., Washington, D. C.
B. American Federation of Labor, 901 Massachusetts Avenue NW., Washington, D. C.
C. (2) All bills affecting the welfare of our country generally, and specifically bills affecting workers.
D. (6) $3,010.
E. (6) $29.95; (7) $240.80; (8) $57.25; (9) $328; (10) $1,065; (11) $7,393.

A. P. H. Mathews, 929 Transportation Building, Washington, D. C.
B. Association of American Railroads, Transportation Building, Washington, D. C.
D. (6) $4,750.01.
E. (7) $901.18; (9) $901.18; (10) $1,959.38; (11) $2,860.56.

A. C. V. and R. V. Maudlin, 1111 E Street NW., Washington, D. C.
B. National Association of Waste Material Dealers, Inc., 271 Madison Avenue, New York, N. Y.
C. (2) All legislation pertaining to or affecting the waste-materials industry.
E. (10) $149.86.

A. Cyrus H. Maxwell, M. D., 1523 L Street NW., Washington, D. C.
B. American Medical Association, 535 North Dearborn Street, Chicago, Ill.
C. (2) All bills relating to health and welfare.
D. (6) $625.
E. (7) $251.08; (9) $251.08; (10) $115.31; (11) $366.39.

A. Medical Association of the State of Alabama, State Office Building, Montgomery, Ala.
C. (2) All health matters covered by legislative action. (3) PR Notes.
E. (2) $1,800; (4) $225; (9) $2,025; (10) $6,075; (11) $8,100.

A. Medical Society of the District of Columbia, 1718 M Street NW., Washington, D. C.
C. (2) Interested in legislation pertaining to the practice of medicine and all related services and that affecting the public health, including extension of social security into the field of the practice of medicine. (3) Medical Annals of the District of Columbia.

A. Merchants National Bank and Trust Company of Syracuse, 216 South Warren Street, Syracuse, N. Y.
C. (2).[1]
E. (10) $334.02.

A. William R. Merriam, Railway Progress Building, Washington, D. C.
B. Federation for Railway Progress, Railway Progress Building, Washington, D. C.
C. (2) Transportation legislation.
E. (10) $280.

A. James Messer, Jr., 404 Midyette-Moor Building, Tallahassee, Fla.
B. Florida Railroad Association, 404 Midyette-Moor Building, Tallahassee, Fla.
C. (2) Proposed legislation of interest to members of Florida Railroad Association.
D. (6) $1,875.

A. J. T. Metcalf, 1002 L. & N. Building, Louisville, Ky.
E. (7) $162.38; (9) $162.38; (10) $1,087.46; (11) $1,249.84.

[1] Not printed. Filed with Clerk and Secretary.

A. Clarence R. Miles, 1615 H Street NW., Washington, D. C.
B. Chamber of Commerce of the United States of America.

A. Milk Industry Foundation, 1625 I Street NW., Washington, D. C.

A. Miller & Chevalier, 1001 Connecticut Avenue, Washington, D. C.
B. The Blue Cross Commission, 425 North Michigan Avenue, Chicago, Ill.
C. (2).[1]
D. (6) $1,350.
E. (6) $25.95; (9) $25.95; (11) $25.95.

A. Miller & Chevalier, 1001 Connecticut Avenue, Washington, D. C.
B. Sears, Roebuck & Co., Homan and Arthington, Chicago, Ill.
C. (2) H. R. 8300.
D. $17,500.
E. $2.82; (6) $45.16; (9) $47.98; (11) $47.98.

A. Dale Miller, Mayflower Hotel, Washington, D. C.
B. Dallas (Tex.) Chamber of Commerce.
C. (2) General legislation affecting Dallas and Texas.
D. (6) $2,200.
E. (5) $155.54; (6) $61.62; (7) $699.59; (8) $65.40; (9) $982.15; (10) $2,845.01; (11) $3,827.16.

A. Dale Miller, Mayflower Hotel, Washington, D. C.
B. Intracoastal Canal Association of Louisiana and Texas, 1028 Electric Building, Houston, Tex.
C. (2) For adequate river and harbor authorizations and appropriations.
D. (6) $2,250.
E. (6) $16.34; (7) $73.60; (9) $89.94; (10) $332.51; (11) $422.45.

A. Dale Miller, Mayflower Hotel, Washington, D. C.
B. Texas Gulf Sulphur Co., Newgulf, Tex., and New York, N. Y.
C. (2) General legislation affecting sulfur industry.
D. (6) $2,250.
E. (5) $835; (6) $121.86; (7) $356.01; (8) $99.50; (9) $1,412.37; (10) $4,370.09; (11) $5,782.46.

A. Seymour S. Mintz, William T. Plumb, Jr., and Robert K. Eifler, 810 Colorado Building, Washington, D. C.
B. John H. Davis, Harriett O. Davis, Harry Handley Cloutier, Elinor S. Cloutier, Estate of Henri H. Cloutier, deceased, Harry M. Cloutier, executor, Margaret S. Cloutier, Seattle, Wash.
C. (2) Tax legislation.
E. (6) $70.64; (8) $18.62; (9) $89.26; (10) $98.35; (11) $187.61.

A. Harry L. Moffett, 1102 Ring Building, Washington, D. C.
B. American Mining Congress, Ring Building, Washington D. C.
C. (2) Measures affecting mining, such as income taxation, social security, public lands, stockpiling, monetary policy, etc.
D. (6) $1,250.
E. (10) $207.07.

A. F. E. Mollin, 515 Cooper Building, Denver, Colo.
B. American National Cattlemen's Association, 515 Cooper Building, Denver, Colo.
D. (6) $3,300.
E. (10) $1,473.09.

A. Donald Montgomery, 777 14th Street NW., Washington, D. C.
B. American Hotel Association, 221 West 57th Street, New York, N. Y.
C. (2) Any and all bills and statutes of interest to the hotel industry.
D. (6) $2,000.
E. (7) $88.30; (9) $88.30; (10) $473.45; (11) $561.75.

A. George W. Morgan, 76 Beaver Street, New York, N. Y.
B. Association of American Shipowners, 76 Beaver Street, New York, N. Y.

A. Morris Plan Corporation of America, 103 Park Avenue, New York, N. Y.
C. (2) Bank holding company bills and similar legislation.
E. (10) $11,516.98.

A. Giles Morrow, Suite 610, 1111 E Street NW., Washington, D. C.
B. Freight Forwarders Institute.
C. (2) Any legislation affecting freight forwarders.
D. (6) $4,374.99.
E. (5) $36.82; (6) $487; (7) $46.11; (9) $87.80; (10) $325.52 (11) $413.32.

A. Harold G. Mosier, 610 Shoreham Building, Washington, D. C.
B. Aircraft Industries Association of America, Inc., 610 Shoreham Building, Washington, D. C.
C. (2) Any legislation of interest to the aircraft manufacturing industry.
D. (6) $3,750.
E. (7) $620.75; (9) $620.75; (10) $1,852.42; (11) $2,473.17.

A. William J. Mougey, 802 Cafritz Building, Washington, D. C.
B. General Motors Corp., 3044 West Grand Boulevard, Detroit, Mich.

A. T. H. Mullen, 711 14th Street NW, Washington, D. C.
B. American Paper and Pulp Association, 122 East 42d Street, New York, N. Y.
E. (10) $110.

A. Allen P. Mullinnix, 1616 I Street NW., Washington, D. C.
B. Retired Officers Association, 1616 I Street NW., Washington, D. C.
C. (2).[1] (3) The Retired Officer.
D. (6) $1,200.

A. Walter J. Munro, Hotel Washington, Washington, D. C.
B. Brotherhood of Railroad Trainmen.
C. (2) Advocating favorable labor legislation and opposing unfavorable labor legislation.

A. Emmett J. Murphy, 5737 13th Street NW., Washington, D. C.
B. National Chiropractic Insurance Co., Webster City, Iowa.
C. (2) Legislative interest of employer is to promote the welfare of its policyholders and prevent discrimination against the chiropractic profession.
D. (6) $300.
E. (8) $300; (9) $300; (10) $900; (11) $1,200.

A. Ray Murphy, 60 John Street, New York, N. Y.
B. Association of Casualty and Surety Companies, 60 John Street, New York, N. Y.
C. (2) Legislation affecting casualty and surety companies.
D. (6) $112.50.

A. J. Walter Myers, Jr., Post Office Box 7284, Station C, Atlanta, Ga.
B. Forest Farmers Association Cooperative, P. O. Box 7284, Station C, Atlanta, Ga.
C. (2) 1955 agricultural appropriations bill and general tax revision bill. (3) The Forest Farmer.
E. (10) $629.84.

A. National Agricultural Limestone Institute, Inc., 619 F Street NW., Washington, D. C.
C. (2) All legislation which directly or indirectly affects the interests of agricultural limestone producers.
E. (10) $3,131.47.

A. National Association and Council of Business Schools, 418 Homer Building, 601 13th Street NW., Washington, D. C.
C. (2) Legislative interest previously on all bills relating to the education and training of veterans and all other legislation affecting proprietary schools.

A. National Association of Direct Selling Companies, 163-165 Center Street, Winona, Minn.
C. (2).[1]
D. (6) $13,956.25.
E. (4) $94; (9) $94; (10) $264.52; (11) $358.52.

A. National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $4,148.67.
E. (1) $4,200; (2) $25,152.43; (4) $530; (5) $1,040.82; (6) $281.46; (7) $1,341.24; (8) $272.57; (9) $32,818.52; (10) $77,718.62; (11) $110,537.14; (15).[1]

A. National Association of Independent Tire Dealers, Inc., 1012 14th Street NW., Washington, D. C.
C. (2) Statutes or bills which affect the interests of independent tire dealers. (3) Dealer News.
D. (6) $214.62.
E. (2) $56; (4) $155.62; (7) $3; (9) $214.62; (10) $208.75; (11) $423.37; (15).[1]

A. National Association of Insurance Agents, 96 Fulton Street, New York, N. Y.
C. (2) Any legislation which affects, directly or indirectly, local property insurance agents.
D. (6) $3,070.25.
E. (2) $3,866.56; (5) $590.76; (6) $216.72; (7) $127; (9) $4,801.04; (10) $13,772.65; (11) $18,573.69; (15).[1]

A. National Association of Margarine Manufacturers, Munsey Building, Washington, D. C.

A. National Association of Mutual Savings Banks, 60 East 42d Street, New York, N. Y.
C. (2) Bank holding company legislation.
D. (6) $43.
E. (2) $42; (7) $1; (9) $43; (10) $150.50; (11) $1,193.50.

A. National Association of Postal Supervisors, Post Office Box 2013, Washington, D. C.
C. (2) All legislation affecting postal employees, including supervisors, and the postal service. (3) The Postal Supervisor.
D. (6) $5,335.25.
E. $2,375; (4) $3,536.45; (5) $300; (6) $75; (7) $116.24; (9) $6,402.69; (10) $18,705.48; (11) $25,107.17.

A. National Association of Postmasters of the United States, 1111 17th Street NW., Washington, D. C.
C. (2) Legislation appertaining to the postmasters of the United States.
D. (6) $45,440.05.
E. (2) $500; (9) $500; (10) $3,129.78; (11) $3,629.78.

[1] Not printed. Filed with Clerk and Secretary.

A. National Association of Retired Civil Employees, 1625 Connecticut Avenue NW., Washington, D. C.
C. (2) Legislation affecting retired civil employees. (3) Retirement Life.
D. (6) $525.
E. (2) $525; (9) $525; (10) $825; (11) $1,350.

A. National Association of Soil Conservation Districts, League City, Tex.
C. (2).[1]
D. (6) $855.57.
E. (4) $152.75; (9) $152.75; (10) $454.28; (11) $607.03.

A. National Association of Storekeeper-Gaugers, 1218 Locust Avenue, Baltimore, Md.
C. (2) All legislation affecting Federal classified employees, and that in particular which would affect our position—United States storekeeper-gauger.
D. (6) $316.65.
E. (10) $1,500.

A. National Broiler Association, Box 44, Lombard, Ill.
C. (2) Interested in any legislation that may tend to affect the production and/or marketing of commercial broilers.
D. (6) $300.
E. (2) $300; (6) $21.99; (9) $321.99; (10) $841.77; (11) $1,163.71.

A. National Business Publications, Inc., 1001 15th Street NW., Washington, D. C.
C. (2) That which affects postal rates of periodicals published by members of the above-named association.
E. (2) $600; (7) $51.86; (9) $651.86; (10) $6,643.30; (11) $7,295.16.

A. National Canners Association, 1133 20th Street NW., Washington, D. C.
C. (2) Long-range plans for agriculture and other legislation directly affecting the food canning industry, and opposition to mandatory marketing orders, title IV, S. 3052.
D. (6) $374,145.85.
E. (2) $833.33; (4) $30.70; (5) $32.48; (7) $958.69; (8) $51.27; (9) $1,906.47; (10) $19,165.09; (11) $21,071.56; (15).[1]

A. National Coal Association, 802 Southern Building, Washington, D. C.
C. (2) All measures affecting bituminous coal industry.
D. and E.[1]

A. National Committee on Parcel Post Size and Weight Limitations, 1625 I Street NW., Washington, D. C.
C. (2) Parcel post size and weight limitations.
D. (6) $3,988.22.
E. (2) $1,399.50; (4) $321.99; (5) $6.62; (7) $2.65; (8) $20.45; (9) $1,751.21; (10) $9,567.53; (11) $11,318.74; (15).[1]

A. National Committee of Shippers and Receivers, 100 West 31st Street, New York, N. Y.
C. (2) Section 402 (c) of the Interstate Commerce Act.
D. (6) $350.
E. (10) $294.

A. National Conference for Repeal of Taxes on Transportation, Mathieson Building, Baltimore, Md.
C. (2) Urging the enactment of legislation which will repeal the existing excise taxes on the transportation of persons and property.
D. (6) $1,171.50.
E. (2) $10; (4) $986; (9) $996; (10) $1,754.17; (11) $2,750.17; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. National Cotton Compress and Cotton Warehouse Association, 1085 Shrine Building, Memphis, Tenn.
C. (2) All matters affecting the cotton compress and cotton warehouse industry.
D. (6) $55.50.
E. (2) $55.50; (9) $55.50; (10) $810.67; (11) $866.17.

A. National Cotton Council of America, Post Office Box 81, Memphis, Tenn.
C. (2) The National Cotton Council of America favors such action on any legislation affecting the raw cotton industry as will promote the purposes for which the council is organized.
D. (6) $1,144.82.
E. (2) $903; (5) $199.80; (6) $14.34; (7) $27.68; (9) $1,144.82; (10) $11,379.85; (11) $12,524.67; (15).[1]

A. National Council on Business Mail, Inc., 105 West Monroe Street, Chicago, Ill.
C. (2) All legislation pertaining to the postal service.
D. (6) $2,023.91.
E. (1) $1,150; (4) $142.76; (6) $3.18; (7) $385.49; (8) $342.48; (9) $2,023.91; (10) $6,999.73; (11) $9,023.64; (15).[1]

A. National Council of Farmer Cooperatives, 744 Jackson Place NW., Washington, D. C.

A. National Council, Junior Order United American Mechanics, 3027 North Broad Street, Philadelphia, Pa.
C. (2).[1] The Junior American.
E. (2) $150; (4) $12.50; (6) $12; (9) $174.50; (10) $742.47; (11) $916.97.

A. National Council for Prevention of War, 1013 18th Street NW., Washington, D. C.
C. (2) Bills affecting world peace.[1] (3) Peace Action.
D. (6) $4,817.95.
E. (2) $3,301.93; (4) $515.63; (5) $1,179.50; (6) $123.12; (7) $192.98; (8) $1,335.46; (9) $6,648.62; (10) $24,589.60; (11) $31,238.22; (15).[1]

A. National Economic Council, Empire State Building, New York, N. Y.
C. (2) Favor legislation that tends to support private enterprise.
D. (6) $1,022.06.
E. (2) $500; (4) $514.92; (5) $100; (6) $25; (8) $25; (9) $1,164.92; (10) $4,598.85; (11) $5,763.77; (15).[1]

A. National Electrical Contractors Association, Inc., 1200 18th Street NW., Washington, D. C.
(C) (2) Bills to prescribe policy and procedure in connection with construction contracts made by executive agencies.[1]

A. National Electrical Manufacturers Association, 155 East 44th Street, New York, N. Y.
(C) (2) Legislation with respect to imports of electrical products into the United States.
E. (10) $3,875.34.

A. National Federation of Post Office Clerks, 711 14th Street NW., Washington, D. C.
C. (2) All legislation pertaining to postal service and the welfare of postal and Federal employees. (3) The Union Postal Clerk.
D. (6) $132,842.30.
E. (2) $8,587.36; (4) $24,360.19; (5) $380; (7) $174.91; (8) $1,030.37; (9) $34,532.83; (10) $111.479.92; (11) $146,012.75; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. National Food Brokers Association, 527 Munsey Building, Washington, D. C.
C. (2).[1]
D. (6) $1,361.74.
E. (2) $1,000; (4) $331.74; (5) $30; (9) $1,361.74; (10) $5,925.62; (11) $7,287.36; (15).[1]

A. National Grange, 744 Jackson Place NW., Washington, D. C.
D. (6) $8,350.
E. (7) $15; (9) $15; (10) $189.97; (11) $204.97.

A. National Housing Conference, 1129 Vermont Avenue NW., Washington, D. C.
D. (6) $13,137.46.
E. (2) $7,548.98; (4) $335.22; (5) $1,261.01; (6) $467.98; (7) $1,331.68; (8) $2,564.68; (9) $13,509.55; (10) $58,758.75; (11) $72,268.30; (15).[1]

A. National Independent Meat Packers Association, 740 11th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $58.03.
E. (2) $515.88; (4) $93.21; (5) $95.17; (6) 27.05; (7) $146.98; (8) $61.98; (9) $940.27; (10) $3,434.30; (11) $4,374.57; (15).[1]

A. National Institute of Diaper Services, Inc., 67 West 44th Street, New York, N. Y.
C. (2) Legislative interest previously to secure deduction for income-tax purposes for amounts paid for antiseptic diaper service.

A. National Labor-Management Council on Foreign Trade Policy, 424 Bowen Building, Washington, D. C.
C. (2) Tariffs.
D. (6) $1,100.
E. (2) $1,184.96; (4) $283.45; (5) $206.97; (6) $114.50; (7) $158.34; (8) $113.33; (9) $2,061.55; (10) $14,815.74; (11) $16,877.29; (15).[1]

A. National Live Stock Tax Committee, 515 Cooper Building, Denver, Colo.
D. (6) $601.

A. National Lumber Manufacturers Association, 1319 18th Street NW., Washington, D. C.
C. (2) All legislation affecting the interests of the lumber manufacturing industry.
E. (10) $14,054.98.

A. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.
C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (3) News for Dairy Co-Ops; and the Alert.
E. (10) $185,496.13.

A. National Multiple Sclerosis Society, 270 Park Avenue, New York City, N. Y.
C. (2) Appropriations for public health.
E. (1) $600; (7) $194.24; (9) $794.24; (10) $2,326.55; (11) $3,120.79.

A. National Paint, Varnish and Lacquer Association, Inc., 1500 Rhode Island Avenue NW., Washington, D. C.
E. (10) $52.10.

A. National Reclamation Association, 897 National Press Building, Washington, D. C.
C. (2).[1]
D. (6) $14,778.22.
E. (2) $5,408.98; (4) $2,125.56; (5) $956.60; (6) $254.02; (7) $2,485.54; (8) $782.62; (9) $12,013.32; (10) $31,728.14; (11) $43,741.46; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. National Rehabilitation Association, 1025 Vermont Avenue NW., Washington, D. C.
D. (6) $4,780.67.
E. (2) $240; (5) $100; (6) $50; (7) $116.65; (9) $506.65; (10) $2,008.65; (11) $2,515.30.

A. National Retail Dry Goods Association, 100 West 31st Street, New York, N. Y.
D. (6) $4,125.
E. (2) $3,375; (4) $269.02; (5) $517.60; (7) $9.10; (8) $2.50; (9) $4,173.22; (10) $17,-897.18; (11) $22,070.40; (15).[1]

A. National Retail Furniture Association, 666 Lake Shore Drive, Chicago, Ill.
C. (2) Legislation that affects retail trades.
E. (4) $50; (9) $50; (10) $125; (11) $175.

A. National Rivers and Harbors Congress, 1720 N Street NW., Washington, D. C.
C. (2) All matters pertaining to river and harbor improvement, flood control, navigation, irrigation, reclamation, soil and water conservation and related subjects.
D. (6) $1,027.
E. (2) $2,601.80; (3) $5; (4) $7; (5) $149.50; (6) $30.61; (7) $114.23; (8) $467.99; (9) $3,-376.13; (10) $18,344.93; (11) $21,721.06; (15).[1]

A. National Rural Electric Cooperative Association, 1303 New Hampshire Avenue NW., Washington, D. C.
C. (2) All legislation affecting the rural eletctrification program. (3) Rural Electrification magazine.
D. (6) $38,638.32.
E. (8) $38,638.32; (9) $38,638.32; (11) $83,-325.92.

A. National Savings & Loan League, 907 Ring Building, 18th and M Streets NW., Washington, D. C.
C. (2) Support of bills to improve facilities of savings and loan associations for encouragement of thrift and home financing; oppose legislation adverse to savings and loan associations.
E. (2) $700; (4) $55.38; (9) $755.38; (10) $4,830.41; (11) $5,585.79; (15).[1]

A. National Small Business Men's Association, 2834 Central Street, Evanston, Ill.
E. (2) $4,637.92; (5) $1,492.53; (6) $154.46; (9) $6,284.91; (10) $18,607.29; (11) $24,-892.20; (15).[1]

A. National Society of Professional Engineers, 1121 15th Street NW., Washington, D. C.
C. (2) All legislation affecting the interests of professional engineers. (3) Legislative bulletin.
D. (6) $24,886.01.
E. (2) $1,183; (4) $1,466.73; (9) $2,649.73; (10) $5,406.85; (11) $8,056.58.

A. National Wool Growers Association, 414 Pacific National Life Building, Salt Lake City, Utah.
D. (6) $40,150.15.
E. (2) $2,916.65; (9) $2,916.65; (10) $34,-843.02; (11) $37,759.67; (15).[1]

A. Nation-Wide Committee of Industry, Agriculture and Labor on Import-Export Policy, 815 15th Street NW., Washington, D. C.
C. (2) Tariffs. (3).[1]
D. (6) $21,225.
E. (2) $7,871.61; (4) $1,597.21; (5) $748.63; (6) $225.97; (7) $633.63; (8) $467.53; (9) $11,544.58; (10) $70,346; $81,890.58; (15).[1]

A. Robert R. Neal, 1701 K Street NW., Washington, D. C.
B. Bureau of Accident and Health Underwriters, 60 John Street, New York, N. Y. and

[1] Not printed. Filed with Clerk and Secretary.

Health and Accident Underwriters Conference, 208 South La Salle Street, Chicago, Ill.
C. (2) Any and all matters pertaining to the business or policyholders of accident and health insurance.
D. (6) $178.35.

A. William S. Neal, 918 16th Street NW., Washington, D. C.
B. National Association of Manufacturers, 918 16th Street NW., Washington, D. C.
C., D., and E.[1]

A. Alan M. Nedry, 1001 Connecticut Avenue, Washington, D. C.
B. Otis H. Ellis, General Counsel, National Oil Jobbers Council, 1001 Connecticut Avenue, Washington, D. C.
C. (2) Legislative matters which might affect business interests of independent oil jobbers.
D. (6) $2.25.
E. (7) $55; (9) $55; (10) $165; (11) $220.

A. Samuel E. Neel, 1001 15th Street NW., Washington, D. C.
B. Mortgage Bankers Association of America, 111 West Washington Street, Chicago, Ill.
C. (2) Any legislation affecting the mortgage banking industry.
D. (6) $6,195.45.
E. (2) $131.18; (5) $1,720.73; (6) $438.50; (7) $55.04; (9) $2,445.45; (10) $8,014.34; (11) $10,459.79.

A. J. L. Nellis, 908 Colorado Building, Washington, D. C.
B. Midwest Conference on Truck Reciprocity, 908 Colorado Building, Washington, D. C.
C. (2) For H. R. 407.
D. (6) $2,650.
E. (1) $1,500; (2) $1,637.73; (4) $187.86; (5) $255; (8) $146.22; (9) $3,726.81; (10) $8,488.16; (11) $12,214.97; (15).[1]

A. George R. Nelson, Machinists Building, Washington, D. C.
B. International Association of Machinists, Machinists Building, Washington, D. C.
C. (2) All legislation affecting the socioeconomic and political interests of the American workingman.
D. (6) $900.

A. Herschel D. Newsom, 744 Jackson Place N. W., Washington, D. C.
B. The National Grange, 744 Jackson Place NW., Washington, D. C.
C. (2) Support or oppose legislation in conformity with the policies of the National Grange. (3) The National Grange Monthly.
D. (6) $3,125.

A. New York and New Jersey Dry Dock Association, 161 William Street, New York City, N. Y.
C. (2) Generally legislation affecting the ship repair industry directly or indirectly.
D. (6) $2,997.88.
E. (2) $2,800; (5) $194.33; (6) $16.89; (7) $110.89; (9) $3,122.11; (10) $15,315.85; (11) $18,437.96; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. New York Stock Exchange, 11 Wall Street, New York, N. Y.
C. (2) Proposed Federal tax legislation affecting the interests of the New York Stock Exchange and its members.
E. (2) $5,982.35; (7) $191.73; (8) $33.02; (9) $6,207.10; (10) $9,891.12; (11) $16,098.22; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. Nordlinger, Riegelman, Benetar & Charney, 420 Lexington Avenue, New York, N. Y.
B. Silk & Rayon Printers & Dyers Association of America, Inc., 1450 Broadway, New York, N. Y.
E. (6) $11.78; (7) $1.80; (8) $3.38; (9) $16.96; (10) $167.39; (11) $184.35.

A. Nordlinger, Riegelman, Benetar & Charney, 420 Lexington Avenue, New York, N. Y.
B. Webb & Knapp, Inc., 383 Madison Avenue, New York, N. Y.
C. (2).[1]
D. (6) $6,000.
E. (9) $215.90; (10) $326.25; (11) $542.15.

A. O. L. Norman, 1200 18th Street NW., Washington, D. C.
B. National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $970.01.
E. (6) $0.43; (7) $57; (8) $9.29; (9) $66.72; (10) $62.60; (11) $129.32.

A. Harry E. Northam, 185 North Wabash Avenue, Chicago, Ill.
B. Association of American Physicians & Surgeons, Inc., 185 North Wabash Avenue, Chicago, Ill.
C. (2).[1]

A. E. M. Norton, 1731 I Street NW., Washington, D. C.
B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.
C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (3) News for Dairy Co-ops and the Alert.
E. (10) $412.07.

A. Charles E. Noyes, 270 Madison Avenue, New York, N. Y.
B. American Institute of Accountants, 270 Madison Avenue, New York, N. Y.
C. (2) Legislation affecting certified public accountants.[1]
D. (6) $1,000.
E. (10) $338.54.

A. Edward H. O'Connor, 176 West Adams Street, Chicago, Ill.
D. (6) $4,825.25.

A. Herbert R. O'Conor, 1701 K Street NW., Washington, D. C.
B. American Merchant Marine Institute, Inc., 1701 K Street NW., Washington, D. C., and 111 Broadway, New York, N. Y.
C. (2) Legislation favorable to maintenance of American merchant marine.
D. (6) $3,125.
E. (5) $675; (6) $38.55; (7) $95.45; (8) $18.20; (9) $827.20; (10) $4,170.80; (11) $4,998.

A. Herbert R. O'Conor, Jr., 10 Light Street, Baltimore, Md.
B. National Automobile Dealers Association, 1026 17th Street NW., Washington, D. C.
C. (2) S. 3596, in support thereof.
D. (6) $2,500.
E. (6) $3.40; (7) $12.85; (9) $16.25; (10) $154.88; (11) $170.83.

A. Eugene O'Dunne, Jr., Southern Building, Washington, D. C.
B. National Association of Wool Manufacturers, 386 Fourth Avenue, New York, N. Y.
C. (2) Legislation having direct or specific impact on the wool textile industry.
E. (10) $266.76; (11) $266.76.

[1] Not printed. Filed with Clerk and Secretary.

A. Eugene O'Dunne, Jr., Southern Building, Washington, D. C.
B. Wilbur-Ellis Co., Inc., 320 California Street, San Francisco, Calif.
C. (2) Legislation having direct or specific impact on any food products produced or handled by this company.

A. The Ohio Railroad Association, 16 East Broad Street, Columbus, Ohio.
E. (10) $495.44; (11) $495.44.

A. A. E. Oliver, 600 Hibbs Building, Washington, D. C.
B. Grain & Feed Dealers National Association, 100 Merchants' Exchange Building, St. Louis, Mo.
C. (2) Legislation to protect innocent purchasers of converted CCC grain.
D. (6) $48.50.
E. (7) $2; (9) $2; (10) $1; (11) $3.

A. Fred N. Oliver, 110 East 42d Street, New York, N. Y., and Investment Building, Washington, D. C.
B. National Association of Mutual Savings Banks, 60 East 42d Street, New York, N. Y.
C. (2) Legislation which the mutual savings banks have an interest in opposing or supporting.

A. Robert Oliver, 718 Jackson Place NW., Washington, D. C.
B. Congress of Industrial Organizations, 718 Jackson Place NW., Washington, D. C.
C. (2) Support all legislation favorable to the national peace, security, democracy, prosperity, and general welfare; oppose legislation detrimental to these objectives.
D. (6) $1,624.98.
E. (7) $1,230.66; (9) $1,230.66; (10) $2,461.32; (11) $3,691.98.

A. Clarence H. Olson, 1608 K Street NW., Washington, D. C.
B. The American Legion, 700 North Pennsylvania Street, Indianapolis, Ind.
C. (2).[1] (3).[1]
D. (6) $2,250.
E. (7) $74.75; (9) $74.75; (10) $447; (11) $521.75.

A. Organization of Professional Employees of the United States Department of Agriculture, Box 381, Washington, D. C.
C.[1]
D. (6) $445.
E. (8) $721.08; (4) $280.29; (5) $7.10; (9) $1,008.47; (10) $2,840.49; (11) $3,848.96.

A. Morris E. Osburn, Central Trust Building, Jefferson City, Mo.
B. Missouri Railroad Committee.
C. (2) Legislation affecting Missouri railroads.
E. (10) $1,994.38; (11) $1,994.38.

A. Mrs. Theodor Oxholm, 19 East 92d Street, New York, N. Y.
B. Spokesmen for Children, 19 East 92d Street, New York, N. Y.
C. [1]
D. (6) $67.
E. (7) $67; (9) $67; (10) $50; (11) $117.

A. Pacific American Tankship Association, 25 California Street, San Francisco, Calif.
C. (2) Legislation affecting the merchant marine.
D. (6) $200.
E. (2) $1,625; (9) $1,625; (10) $5,131.33; (11) $6,756.33.

A. Lovell H. Parker, 611 Colorado Building, Washington, D. C.
B. Maryland Electronic Manufacturing Corp., College Park, Md.; W. A. Sheaffer Pen Co., Fort Madison, Iowa; and Pittsburgh Plate Glass Co., Pittsburgh, Pa.
C. (2) Tax legislation affecting the pen-and-pencil industry, the plate-glass industry, and legislation dealing with excess-profits tax relief in hardship cases.
D. (6) $2,500.

A. Parker, Milliken & Kohlmeier, 650 South Spring Street, Los Angeles, Calif.
B. The Farmers and Merchants National Bank of Los Angeles, Fourth and Main Streets, Los Angeles, Calif.
C. (2) Federal estate tax.
E. (10) $968.51; (11) $968.51.

A. James G. Patton.
B. Farmers Educational and Cooperative Union of America (National Farmers Union), 1417 California Street, Denver, Colo., and 1404 New York Avenue NW., Washington, D. C.
C. (2).[1]
D. (6) $1,250.
E. (10) $908.40; (11) $908.40.

A. Paul, Weiss, Rifkind, Wharton & Garrison, 1814 I Street NW., Washington, D. C.
B. Blue Cross Commission, 425 North Michigan, Chicago, Ill.
D. (6) $7,500.
E. (10) $156.34; (11) $156.34.

A. Edmund W. Pavenstedt, 14 Wall Street, New York, N. Y.
B. International Minerals & Chemical Corp., 20 North Wacker Drive, Chicago, Ill.
C. (2) To amend section 34 of the Trading With the Enemy Act.
E. (10) $62.89; (11) $62.89.

A. Albert A. Payne, 1737 K Street NW., Washington, D. C.
B. Realtors' Washington Committee of the National Association of Real Estate Boards, 1737 K Street NW., Washington, D. C.
C. (2) Any legislation affecting the real-estate industry.
D. (6) $2,650.
E. (6) $30.46; (7) $183.25; (8) $86.73; (9) $300.44; (10) $659.95; (11) $960.39.

A. Pershing, Bosworth, Dick & Dawson, 320 Equitable Building, Denver, Colo.
B. Denver Association of Building Onwers and Managers, 624 17th Street, Denver, Colo.
C. (2) For passage of section 164 (b) (5) (B) of Internal Revenue Code of 1954.
D. (6) $1,000.
E. (6) $2.04; (9) $2.04; (11) $2.04.

A. Hugh Peterson, Ailey, Ga.
B. Georgia Power Co., 75 Marietta Street, Atlanta, Ga.
D. (6) $3,750.
E. (8) $600; (9) $600; (10) $2,000; (11) $2,600.

A. J. Hardin Peterson, Cochrane Building, Lakeland, Fla.
B. Florida Citrus Mutual, Inc., Lakeland, Fla.
C. (2) Legislation that affects the citrus industry.
D. (6) $2,499.99.
E. (4) $16.56; (8) $0.27; (9) $16.83; (10) $828.35; (11) $845.18.

A. J. Hardin Peterson, Lakeland, Fla.
B. Tomoka Land Co., 8-10 West Center Street, Sebring, Fla.
C. (2) For legislation similar to section 1237 of H. R. 8300.
E. (8) $1.74; (9) $1.74; (10) $8.09; (11) $9.83.

A. J. Hardin Peterson, Cochrane Building, Lakeland, Fla.
B. West Coast Inland Navigation District, Court House, Bradenton, Fla.
C. (2) Any river and harbor bill affecting the Intercoastal Waterway from the Caloosahatchee to the Anclote on the west coast of Florida.
E. (6) $2.84; (8) $1.46; (9) $4.30; (10) $124.01; (11) $128.31.

A. Albert Pike, Jr., 488 Madison Avenue, New York, N. Y.
B. Life Insurance Association of America, 488 Madison Avenue, New York, N. Y.
C. (2) Legislation which might affect the welfare of policyholders and annuitants.
D. (6) $57.50.
E. (10) $83.02; (11) $83.02.

A. James F. Pinkney, 1424 16th Street NW., Washington, D. C.
B. American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $200.
E. (10) $118.24; (11) $118.24.

A. Frank M. Porter, 50 West 50th Street, New York, N. Y.
B. American Petroleum Institute, 50 West 50th Street, New York, N. Y.
C. (2).[1]
D.[1]
E.[1]

A. Stanley I. Posner and Bernard H. Ehrlich, 1367 Connecticut Avenue NW., Washington, D. C.
B. National Institute of Diaper Services, 67 West 44th Street, New York, N. Y.
C. (2) Deduction for income tax purposes for amounts paid for antiseptic diaper service.

A. William I. Powell, Ring Building, Washington, D. C.
B. American Mining Congress, Ring Building, Washington, D. C.
C. (2) Measures affecting mining.
D. (6) $1,125.
E. (7) $13.10; (9) $13.10; (10) $58; (11) $71.10.

A. Homer V. Prater, 900 F Street NW., Washington, D. C.
B. American Federation of Government Employees, 900 F Street NW., Washington, D. C.
C. (2) All bills of interest to Federal Government employees and District of Columbia employees.
D. (6) $1,500.
E. (10) $3.50; (11) $3.50.

A. William H. Press, 1616 K Street NW., Washington, D. C.
B. Washington Board of Trade, 1616 K Street NW., Washington, D. C.
C. (2) Legislation affecting the District of Columbia of interest to the Washington Board of Trade.
D. (6) $4,500.

A. Allen Pretzman, 50 West Broad Street, Columbus, Ohio.
B. Scioto-Sandusky Conservancy District, 50 West Broad Street, Columbus, Ohio.

A. Charles M. Price, 134 South La Salle Street, Chicago, Ill.
B. Gypsum Association, 20 North Wacker Drive, Chicago, Ill.
C. (2) For percentage depletion on gypsum. (3).[1]
D. (6) $1,166.55.
E. (10) $342.29; (11) $342.29.

[1] Not printed. Filed with Clerk and Secretary.

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A. Harry E. Proctor, 1110 Investment Building, Washington, D. C.
B. National Association of Mutual Savings Banks, 60 East 42d Street, New York City.
C. (2) Bank holding company legislation.
D. (6) $42.
E. (7) $1; (9) $1; (10) $112.63; (11) $113.63.

A. The Proprietary Association, 810 18th Street NW., Washington, D. C.
C. (2) Measures affecting the proprietary medicines industry. (3) Legislative bulletins.
E. (7) $125; (9) $125; (10) $375, (11) $500.

A. The Prudential Insurance Company of America, 763 Broad Street, Newark, N. J.
C. (2) Legislation affecting the business of the company.
E. (2) $7,500; (7) $1,248.10; (9) $8,748.10; (10) $26,945.71; (11) $35,693.81.

A. Ganson Purcell, 910 17th Street NW., Washington, D. C.
B. Insular Lumber Co., 1406 Locust Street, Philadelphia, Pa.
C. (2) Foreign commerce of the United States, including tax and tariff legislation.
E. (8) $1.20; (9) $1.20; (10) $45.70; (11) $46.90.

A. Alexander Purdon, 1701 K Street NW., Washington, D. C.
B. Committee of American Steamship Lines, 1701 K Street NW., Washington, D. C.
C. (2) General legislation in connection with the promotion and advancement of the American merchant marine.
D. (6) $749.99.
E. (7) $251.22; (9) $251.22; (10) $365.89; (11) $617.11.

A. Edmund R. Purves, 1735 New York Avenue NW., Washington, D. C.
B. American Institute of Architects, 1735 New York Avenue NW., Washington, D. C.
C. (2) Legislation relating to architectural profession.
D. (6) $200.
E. (4) $35; (6) $25; (7) $50; (10) $210; (11) $210.

A. C. J. Putt, 920 Jackson Street, Topeka, Kans.
B. The Atchison, Topeka, and Santa Fe Railway Co., 920 Jackson Street, Topeka, Kans.
C. (2) General legislative interest in matters affecting railroads.
E. (10) $1,114.55; (11) $1,114.55.

A. Luke C. Quinn, Jr., 1001 Connecticut Avenue NW., Washington, D. C.
B. American Cancer Society, 527 West 57th Street, New York City; United Cerebral Palsy Associations, 369 Lexington Avenue, New York City; Arthritis & Rheumatism Foundation, 23 West 45th Street, New York City; National Multiple Sclerosis Society, 270 Park Avenue, New York City.
C. (2) Public health.
D. (6) $7,500.01.
E. (2) $921; (5) $1,830.66; (6) $304.67; (7) $2,531.89; (9) $5,588.22; (10) $14,316.13; (11) $19,904.35.

A. F. Miles Radigan, 1200 18th Street NW., Washington, D. C.
B. National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $85.42.
E. (7) $5.33; (9) $5.33; (10) $278.87; (11) $284.20.

[1] Not printed. Filed with Clerk and Secretary.

A. Alex Radin, 1757 K Street NW., Washington, D. C.
B. American Public Power Association, 1757 K Street NW., Washington, D. C.
C. (2) Legislation affecting the generation, transmission, and distribution of electrical energy by local publicly owned electric systems, and the management and operation of such systems.
D. (6) $2,500.

A. Railroad Pension Conference, Box 798, New Haven, Conn.
C. (2) For H. R. 122.
D. (6) $48.60.
E. (4) $11.14; (5) $34.82; (6) $4.35; (7) $27.10; (8) $5.71; (9) $83.12; (10) $699.40; (11) $792.52.

A. Alan T. Rains, 777 14th Street NW., Washington, D. C.
B. United Fresh Fruit & Vegetable Association, 777 14th Street NW., Washington, D. C.
C. (2) Legislation affecting the marketing and distributing of fresh fruits and vegetables, directly or indirectly.

A. DeWitt C. Ramsey, 610 Shoreham Building, Washington, D. C.
B. Aircraft Industries Association of America, Inc., 610 Shoreham Building, Washington, D. C.
C. (2) Any legislation affecting the aviation industry.

A. Donald J. Ramsey, 1612 I Street NW., Washington, D. C.
B. Silver Users Association, 1612 I Street NW., Washington, D. C.
C. (2) Legislation involving silver.
D. (6) $4,250.02.
E. (7) $438.89; (9) $438.89; (10) $2,163.26; (11) $2,602.15.

A. Otie M. Reed, 1107 19th Street NW., Washington, D. C.
B. The Joint Committee of the National Creameries Association and the American Butter Institute, 1107 19th Street NW., Washington, D. C.
C. (2) Any legislation that may affect milk producers and dairy products manufacturing firms.
D. (6) $1,875.
E. (1) $7.20; (2) $375; (4) $101.70; (5) $367.11; (6) $144.45; (7) $673.83; (8) $460.55; (9) $2,129.84; (10) $991.43; (11) $3,121.27.

A. Regular Common Carrier Conference of American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
C. (2) The general legislative interest is protection and fostering of the interest of federally regulated motor common carriers of general commodities.
D. (6) $1,708.20.
E. (2) $1,223.89; (4) $409.31; (5) $75; (9) $1,708.20; (10) $8,607.14; (11) $10,315.34.

A. Reserve Officers Association of the United States, 2517 Connecticut Avenue NW., Washington, D. C.
C. (2) Legislation for development of a military policy for the United States which will guarantee adequate national security. (3) The Reserve Officer and the ROA Washington Newsletter.

A. Retired Officers Association, 1616 I Street NW., Washington, D. C.
C. (2) Any and all legislation pertinent to the rights, benefits, privileges, and obligations of retired officers, male and female, Regular and Reserve, and their dependents and survivors. (3) The Retired Officer.
D. (6) $38,334.05.

A. Retirement Federation of Civil Service Employees of the United States Government, 900 F Street NW., Washington, D. C.
C. (2) Retention and improvement of the Civil Service Retirement and United States Employees' Compensation Acts.
D. (6) $1,093.56.
E. (2) $3,753.87; (4) $1,024.79; (5) $523.61; (6) $30.03; (7) $105.62; (8) $1,255.64; (9) $6,693.56; (10) $19,600.86; (11) $26,294.42.

A. Hubert M. Rhodes, 740 11th Street NW., Washington, D. C.
B. Credit Union National Association, Inc., 1617 Sherman Avenue, Madison, Wis.
C. (2) Legislation affecting credit unions.
D. (6) $525.
E. (8) $1.25; (9) $1.25; (10) $21.10; (11) $22.35.

A. Andrew E. Rice, 1830 Jefferson Place NW., Washington, D. C.
B. American Veterans Committee, Inc., 1830 Jefferson Place NW., Washington, D. C.
C. (2) Legislation affecting the general welfare, especially in the fields of international affairs, civil rights and liberties, and veterans' benefits.
D. (6) $450.
E. (7) $15; (9) $15; (10) $50; (11) $65.

A. Roland Rice, 618 Perpetual Building, Washington, D. C.
B. Regular Common Carrier Conference of the American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
C. (2) Protection and fostering of the interests of federally regulated motor common carriers of general commodities.
D. (6) $585.

A. Harry H. Rieck, Preston, Md.
B. National Association of Soil Conservation Districts, League City, Tex.
C. (2).[1]
E. (11) $17.12.

A. Riegelman, Strasser & Spiegelberg, 810 18th Street NW., Washington, D. C.
B. The Hualapai Tribe of the Hualapai Reservation.
C. (2) All legislation of concern to Indians as such and the Hualapai Tribe in particular.

A. Riegelman, Strasser & Spiegelberg, 810 18th Street NW., Washington, D. C.
B. Nez Perce Tribe of Idaho, Lapwai, Idaho.
C. (2) All legislation of concern to Indians as such and the Nez Perce Tribe in particular.

A. Riegelman, Strasser & Spiegelberg, 810 18th Street NW., Washington, D. C.
B. The Oglala Sioux Tribe of the Pine Ridge Reservation, Pine Ridge, S. Dak.
C. (2) All legislation of concern to Indians as such and the Oglala Sioux Tribe in particular.

A. Riegelman, Strasser & Spiegelberg, 810 18th Street NW., Washington, D. C.
B. Pueblo of Laguna, Laguna, N. Mex.
C. (2) All legislation of concern to Indians as such and the Pueblo of Laguna in particular.

A. Riegelman, Strasser & Spiegelberg, 810 18th Street NW., Washington, D. C.
B. The San Carlos Apache Tribe, San Carlos, Ariz.
C. (2) All legislation of concern to Indians as such and the San Carlos Tribe in particular.

[1] Not printed. Filed with Clerk and Secretary.

A. Riegelman, Strasser & Spiegelberg, 810 18th Street NW., Washington, D. C.
B. Winnebago Tribe of Nebraska, Winnebago, Nebr.
C. (2) All legislation of concern to Indians as such and the Winnebago Tribe in particular.

A. Siert F. Riepma, Munsey Building, Washington, D. C.
B. National Association of Margarine Manufacturers, Munsey Building, Washington, D. C.
C, D, and E.[1]

A. John J. Riggle, 744 Jackson Place NW., Washington, D. C.
B. National Council of Farmer Cooperatives, 744 Jackson Place NW., Washington, D. C.

A. George D. Riley, 901 Massachusetts Avenue NW., Washington, D. C.
B. American Federation of Labor, 901 Massachusetts Avenue NW., Washington, D. C.
C. (2) All bills affecting the welfare of the country generally and specifically bills affecting workers.
D. (6) $3,010.
E. (6) $25.40; (7) $238.95; (8) $61.65; (9) $326; (10) $1,034; (11) $1,360.

A. E. W. Rising, 1215 16th Street NW., Washington, D. C.
B. National Water Conservation Conference.
C. (2) All legislation relative to development, utilization, and conservation of natural resources, including bills to authorize projects, and appropriations for construction of projects.
E. (2) $222; (4) $55.64; (5) $129.27; (6) $18; (9) $424.91; (10) $1,562.98; (11) $1,987.89.

A. E. W. Rising, 1215 16th Street NW., Washington, D. C.
B. Western Beet Growers Association, P. O. Box 742, Great Falls, Mont.
C. (2) Legislation that may affect or limit the right of the American farmer to grow and market sugar beets.
D. (6) $325.
E. (2) $38.40; (4) $28.54; (5) $26.79; (6) $5.72; (7) $211.64; (9) $311.09; (10) $1,302.42; (11) $1,613.51; (15).[1]

A. Paul H. Robbins, 1121 15th Street NW., Washington, D. C.
B. National Society of Professional Engineers, 1121 15th Street NW., Washington, D. C.
C. (2) All legislation affecting the interests of professional engineers. (3) Legislative Bulletin.
D. (6) $250.

A. Edward O. Rodgers, 1107 16th Street NW., Washington, D. C.
B. Air Transport Association of America, 1107 16th Street NW., Washington, D. C.
C. (2) General legislative interests for the proper advancement of the airline industry.
D. (6) $1,250.
E. (7) $524; (9) $524; (10) $969.77; (11) $1,493.77.

A. Frank W. Rogers, 1701 K Street NW., Washington, D. C.
B. Western Oil and Gas Association, 510 West Sixth Street, Los Angeles, Calif.
C. (2) Federal legislation affecting the petroleum industry in Washington, Oregon, California, Arizona, and Nevada.
D. (6) $3,300.

[1] Not printed. Filed with Clerk and Secretary.

A. Watson Rogers, 527 Munsey Building, Washington, D. C.
B. National Food Brokers Association, 527 Munsey Building, Washington, D. C.
C. (2).[1]
D. (6) $1,000.

A. George B. Roscoe, 1200 18th Street NW., Washington, D. C.
B. National Electrical Contractors Association, Inc., 1200 18th Street NW., Washington, D. C.
C. (2).[1]

A. Delbert L. Rucker, 616 Investment Building, Washington, D. C.
B. The National Fertilizer Association, Inc., 616 Investment Building, Washington, D. C.
C. (2) Any legislation that might affect the manufacture or distribution of fertilizer or the general agricultural economy.
D. (6) $25.

A. Albert R. Russell, 162 Madison Avenue, Memphis, Tenn.
B. National Cotton Council of America, Post Office Box 18, Memphis, Tenn.
C. (2) The National Cotton Council of America favors such action on any legislation affecting the raw-cotton industry as will promote the purposes for which the council is organized.
E. (10) $221.61.

A. Francis M. Russell, 1625 K Street NW., Washington, D. C.
B. National Broadcasting Co., Inc., 1625 K Street NW., Washington, D. C.
E. (7) $68; (9) $68; (10) $516.75; (11) $584.75.

A. Horace Russell, 221 North LaSalle Street, Chicago, Ill.
B. United States Savings and Loan League, 221 North LaSalle Street, Chicago, Ill.
C. (2) Legislation directly or indirectly affecting the savings and loan business.
D. (6) $3,750.
E. (10) $235.69.

A. M. O. Ryan, 777 14th Street NW., Washington, D. C.
B. American Hotel Association, 221 West 57th Street, New York, N. Y.
C. (2) Any and all bills and statutes of interest to the hotel industry.
D. (6) $3,750.
E. (7) $481.15; (9) $481.15; (10) $1,116.96; (11) $1,598.11.

A. William H. Ryan, 1029 Vermont Avenue NW., Washington, D. C.
B. District Lodge No. 44, International Association of Machinists, 1029 Vermont Avenue NW., Washington, D. C.
C. (2) Legislation affecting working conditions of Government employees, and incidentally organized labor in general.
D. (6) $2,250.
E. (8) $60; (9) $60; (10) $125; (11) $185.

A. Robert A. Saltzstein, 777 14th Street NW., Washington, D. C.
B. Smaller Magazines Postal Committee, 654 Madison Avenue, New York, N. Y.
C. (2) Interested in matters affecting second-class postal rates.
D. (6) $1,650.01.
E. (6) $17.66; (7) $38.39; (8) $5.94; (9) $61.99; (10) $640.54; (11) $702.53.

A. L. R. Sanford, 21 West Street, New York, N. Y.
B. Shipbuilders Council of America, 21 West Street, New York, N. Y.

[1] Not printed. Filed with Clerk and Secretary.

A. John T. Sapienza, 701 Union Trust Building, Washington, D. C.
B. Fulton Land and Timber Co., 711 Orchard Road, Hagerstown, Md.
C. (2) Depletion provisions in the Internal Revenue Code.

A. John T. Sapienza, 701 Union Trust Building, Washington, D. C.
B. and C.[1]
E. (6) $3.08; (9) $3.08; (10) $186.77; (11) $189.85.

A. John T. Sapienza, 701 Union Trust Building, Washington, D. C.
B. Lessees of B. V. Hedrick Gravel & Sand Co., Lilesville, N. C.
C. (2) Depletion provisions in the Internal Revenue Code.

A. Harrison Sasscer, 1201 16th Street NW., Washington, D. C.
B. Division of Legislation and Federal Relations of the National Education Association of the United States, 1201 16th Street NW., Washington, D. C.
C. (2) Bills pending before the Congress relating to public education.
D. (6) $182.25.
E. (10) $33.70.

A. Satterlee, Warfield & Stephens, 49 Wall Street, New York, N. Y.
B. American Nurses' Association, 2 Park Avenue, New York, N. Y.
C. (2) Legislation relating to nurses, nursing, or health. (3) The American Journal of Nursing.
D. (6) $1,750.
E. (10) $217.07.

A. Schoene and Kramer, 1625 K Street NW., Washington, D. C.
B. Railway Labor Executives' Association, 10 Independence Avenue SW., Washington, D. C.
C. (2) Railroad retirement and unemployment insurance matters.
E. (10) $20.12.

A. Jack Garrett Scott, 839 17th Street NW., Washington, D. C.
B. National Association of Motor Bus Operators.
C. (2) All proposed legislation which would affect the intercity motor bus industry.

A. Mildred Scott, 1370 National Press Building, Washington, D. C.
B. American Federation of the Physically Handicapped, Inc., 1370 National Press Building, Washington, D. C.
C. (2).[1]
E. (10) $100.

A. Durward Seals, 777 14th Street NW., Washington, D. C.
B. United Fresh Fruit & Vegetable Association, 777 14th Street NW., Washington, D. C.
C. (2) Legislation affecting the marketing and distribution of fresh fruits and vegetables.

A. Hollis M. Seavey, 532 Shoreham Building, Washington, D. C.
B. Clear Channel Broadcasting Service, 532 Shoreham Building, Washington, D. C.
C. (2).[1]
E. (10) $156.31.

A. Harry See, 10 Independence Avenue SW., Washington, D. C.
B. Brotherhood of Railroad Trainmen.
C. (2) Advocating favorable labor legislation and opposing unfavorable labor legislation.

[1] Not printed. Filed with Clerk and Secretary.

E. (7) $2.40; (9) $2.40; (10) $106.51; (11) $108.91.

A. A. Manning Shaw, Washington Loan and Trust Building, Washington, D. C.

B. Brown, Lund & Fitzgerald, Washington Loan and Trust Building, Washington, D. C., for National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.

C. (2) Any legislation that might affect the members of the N. A. E. C.

D. (6) $4,633.99.

A. Mark R. Shaw, 114 Trenton Street, Melrose, Mass.

B. National Council for Prevention of War, 1013 18th Street NW., Washington, D. C.

C. (2).[1]

E. (7) $70.45; (9) $70.45; (10) $222.51; (11) $292.96.

A. Leander I. Shelley, 30 Broad Street, New York, N. Y.

B. American Association of Port Authorities and Airport Operators Council, Washington, D. C.

C.[1]

D. (6) $375.

E. (6) $1.43; (7) $767.72; (9) $769.15; (10) $984.68; (11) $1,753.83; (15).[1]

A. Bruce E. Shepherd, 488 Madison Avenue, New York, N. Y.

B. Life Insurance Association of America, 488 Madison Avenue, New York, N. Y.

C. (2) Legislation which might affect the welfare of policyholders and annuitants.

D. (6) $120.

A. Robert H. Shields, 920 Tower Building, Washington, D. C.

B. United States Beet Sugar Association, 920 Tower Building, Washington, D. C.

C. (2) Interested in any legislation affecting sugar.

D. (6) $10,000.

A. Earl C. Shively, 16 East Broad Street, Columbus, Ohio.

B. The Ohio Railroad Association, 16 East Broad Street, Columbus, Ohio.

C. (2) Legislation affecting railroad interests.

E. (10) $495.44.

A. Silk and Rayon Printers and Dyers Association of America, Inc., 1450 Broadway, New York, N. Y.

E. (6) $11.78; (7) $1.80; (8) $3.38; (9) $16.96; (10) $2,508.20; (11) $2,525.16.

A. Silver Users Association, 1612 I Street NW., Washington, D. C.

C. (2) S. 2555, to repeal certain legislation relating to the purchase of silver.

E. (2) $6,584.36; (5) $977.52; (6) $385.75; (7) $438.89; (8) $94.80; (9) $8,481.32; (10) $26,131.48; (11) $34,612.80.

A. Russell Singer, 1712 G Street NW., Washington, D. C.

B. American Automobile Association, 1712 G. Street NW., Washington, D. C.

A. Six Agency Committee, 909 South Broadway, Los Angeles, Calif.

C. (2) Legislation affecting California's interest in the Colorado River, etc.[1]

E. (2) $3,000; (8) $55.78; (9) $3,055.78; (10) $14,882.77; (11) $17,938.55; (15).[1]

[1] Not printed. Filed with Clerk and Secretary.

A. Stephen Slipher, 711 14th Street NW., Washington, D. C.

B. U. S. Savings and Loan League, 221 North La Salle Street, Chicago, Ill.

C. (2) Interested in legislation affecting savings and loans, housing, home financing, thrift, and financial institutions.

D. (6) $1,600.

E. (10) $77.50.

A. Smaller Magazines Postal Committee, 654 Madison Avenue, New York, N. Y.

C. (2) Postal rate legislation.

D. (6) $1,290.

E. (2) $1,693.57; (4) $23.18; (7) $79.37; (9) $1,796.12; (10) $6,282.44; (11) $8,078.56; (15).[1]

A. Elizabeth A. Smart, 144 Constitution Avenue NE., Washington, D. C.

B. National Woman's Christian Temperance Union, 1730 Chicago Avenue, Evanston, Ill.

C.[1]

D. (6) $606.12.

E. (6) $26.85; (8) $172.58; (9) $199.03; (10) $1,071.82; (11) $1,270.85.

A. Anthony W. Smith, 718 Jackson Place NW., Washington, D. C.

B. Congress of Industrial Organizations, 718 Jackson Place NW., Washington, D. C.

C. (2) Forestry, regional development, resources conservation, and labor relations.

A. James R. Smith, 719 Omaha National Bank Building, Omaha, Nebr.

B. Mississippi Valley Association, 1978 Railway Exchange Building, St. Louis, Mo.

C. (2).[1]

D. (6) $2,400.

E. (7) $312.92; (9) $312.92; (10) $368.79; (11) $681.71.

A. Lloyd W. Smith, 416 Shoreham Building, Washington, D. C.

B. Chicago, Burlington & Quincy R. R. Co., 547 West Jackson Boulevard, Chicago, Ill., and Great Northern Railway Co., 175 East Fourth Street, St. Paul, Minn.

C. (2) Any legislation affecting directly or indirectly the Chicago, Burlington & Quincy Railroad Co. and the Great Northern Railway Co.

D. (6) $3,733.33.

A. Purcell L. Smith, 1200 18th Street NW., Washington, D. C.

B. National Association of Electric Companies, 1200 18th Street NW., Washington, D. C.

C. (2).[1]

D. (6) $1,875.

E. (6) $20.88; (7) $276.60; (8) $22.50; (9) $319.98; (10) $945.63; (11) $1,265.61.

A. Sylvester C. Smith, Jr., 763 Broad Street, Newark, N. J.

B. Prudential Insurance Co. of America, 763 Broad Street, Newark, N. J.

A. J. D. Snyder, 1040 La Salle Hotel, Chicago, Ill.

B. Illinois Railroad Association, 33 South Clark Street, Chicago, Ill.

C. (2) Legislation affecting railroads.

D. $825.

A. Southern States Industrial Council, 1103 Stahlman Building, Nashville, Tenn.

C. (2) Support of legislation favorable to free-enterprise system and opposition to legislation unfavorable to that system. (3) Southern States Industrial Council Bulletin.

D. (6) $28,511.64.

[1] Not printed. Filed with Clerk and Secretary.

E. (2) $16,376.25; (4) $6,062.60; (5) $1,890.68; (6) $117.80; (7) $434.27; (8) $523.89; (9) $25,405.49; (10) $74,400.39; (11) $99,805.88; (15).[1]

A. Spence and Hotchkiss, 40 Wall Street, New York, N. Y.

B. Aircraft Industries Association of America, Inc., 610 Shoreham Building, Washington, D. C.

C. (2) Legislation to establish a national air policy.

A. Spokesmen for Children, Inc., 19 East 92d Street, New York, N. Y.

D. $41.

E. (1) $25; (4) $77.68; (5) $141.06; (6) $7.64; (7) $117; (9) $368.38; (10) $577.55; (11) $945.93; (15).[1]

A. Thomas G. Stack, 1104 West 104th Place, Chicago, Ill.

B. National Railroad Pension Forum, Inc., 1104 West 104th Place, Chicago, Ill.

C. (2).[1] (3) Rail Pension News.

D. (6) $1,500.

E. (1) $214.50; (2) $1,500; (4) $1,400; (6) $163.20; (9) $3,277.70; (10) $13,315.36; (11) $16,593.06.

A. Howard M. Starling, 837 Washington Building, Washington, D. C.

B. Association of Casualty and Surety Companies, 60 John Street, New York, N. Y.

C. (2) Legislation affecting casualty and surety companies.

D. (6) $150.

E. (10) $37.85.

A. Samuel Elliot Stavisky, 9307 Singleton Drive, Bethesda, Md.

B. United States Cuban Sugar Council, 910 17th Street NW., Washington, D. C.

C. (2) All legislation pertaining to sugar and Cuban trade.

A. Mrs. Nell F. Stephens, Post Office Box 6234, Northwest Station, Washington, D. C.

C. (2) Health, education, and welfare.

A. Russell M. Stephen, 900 F Street NW., Washington, D. C.

B. American Federation of Technical Engineers, 900 F Street NW., Washington, D. C.

C. (2) All bills of interest to technical engineers, especially those engineers employed by the United States Government.

D. (6) $240.

E. (7) $20; (9) $20; (10) $60; (11) $80.

A. Charles T. Stewart, 1737 K Street NW., Washington, D. C.

B. National Association of Real Estate Boards, 22 West Monroe Street, Chicago, Ill.

C. (2) Any legislation affecting the real estate industry.

D. (6) $3,971.72.

E. (7) $410.47; (8) $61.25; (9) $471.72; (10) $527.14; (11) $998.96.

A. Erskine Stewart, 711 14th Street NW., Washington, D. C.

B. National Retail Dry Goods Association, 100 West 31st Street, New York, N. Y.

E. (9) $1.25; (10) $3.75; (11) $5.

A. Edwin L. Stoll, 1737 K Street NW., Washington, D. C.

B. National Association of Real Estate Boards, 22 West Monroe Street, Chicago, Ill.

C. (2) Any legislation affecting the real estate industry.

D. (6) $2,816.01.

E. (6) $0.30; (7) $228.73; (8) $86.98; (9) $316.01; (10) $170.80; (11) $486.81.

[1] Not printed. Filed with Clerk and Secretary.

A. Sterling F. Stoudenmire, Jr., 61 St. Joseph Street, Mobile, Ala.
B. Waterman Steamship Corp., 61 St. Joseph Street, Mobile, Ola.
C. (2) Any legislation affecting the American merchant marine and transportation generally.
D. (6) $1,000.

A. Mrs. Ada Barnett Stough, 132 Third Street SE., Washington, D. C.
B. American Parents Committee, Inc., 132 3d Street SE., Washington, D. C.
C. (2).[1]
D. (6) $1,117.79.
E. (8) $103.27; (9) $103.27; (10) $465.81; (11) $569.08.

A. O. R. Strackbein, 424 Bowen Building, Washington, D. C.
B. America's Wage Earners' Protective Conference, 424 Bowen Building, Washington, D. C.
D. (6) $2,680.

A. O. R. Strackbein, 815 15th Street NW., Washington, D. C.
B. International Allied Printing Trades Association, Box 728, Indianapolis, Ind.
D. (6) $625.

A. O. R. Strackbein, 815 15th Street NW., Washington, D. C.
B. Nation-Wide Committee of Industry, Agriculture and Labor on Import-Export Policy, 815 15th Street NW., Washington, D. C.
D. (6) $3,875.

A. O. R. Strackbein, 424 Bowen Building, Washington, D. C.
B. National Labor-Management Council on Foreign Trade Policy, 424 Bowen Building, Washington, D. C.

A. Paul A. Strachan, 1370 National Press Building, Washington, D. C.
B. American Federation of the Physically Handicapped, Inc., 1370 National Press Building, Washington, D. C.
C. (2).[1]
E. (10) $225.

A. William C. Stronach, 20 North Wacker Drive, Chicago, Ill.
B. American College of Radiology, 20 North Wacker Drive, Chicago, Ill.
C. (2) Legislation affecting the practice of medicine and all national health insurance legislation.

A. Arthur Sturgis, Jr., 1625 I Street NW., Washington, D. C.
B. American Retail Federation, 1625 I Street NW., Washington, D. C.
C. (2).[1]
D. (6) $625; (8) $2,500.
E. (7) $1; (9) $1; (10) $24; (11) $25.

A. J. E. Sturrock, Box 2084, Capitol Station, Austin, Tex.
B. Texas Water Conservation Association, Box 2084 Capital Station, Austin, Tex.
C. (2) All legislation concerning the development, conservation, protection, and utilization of Texas land and water resources through existing State and Federal agencies. (3) Texas water.
D. (6) $1,800.
E. (2) $92.45; (5) $70.94; (6) $8.45; (7) $1,095.34; (8) $259.35; (9) $1,526.53; (10) $2,689.52; (11) $4,216.05.

A. Noble J. Swearingen, 1790 Broadway, New York, N. Y.
B. National Tuberculosis Association, 1790 Broadway, New York, N. Y.
C. (2) Legislation affecting general public health, tuberculosis in particular.
E. (10) $892.51; (11) $892.51.

A. Barrett Godwin Tawresey, 1600 Arch Street, Philadelphia, Pa.
B. Insurance Company of North America, 1600 Arch Street, Philadelphia, Pa.
C. (2) Having the present Congress pass an act providing for a full judicial review of certain claims arising from French spoliations occurring prior to 1800.

A. Tax Equality Committee of Kentucky, 310 Commerce Building, Louisville, Ky.
C. (2) Advocating revision of section 101, I. R. C.
D. (6) $588.
E. (2) $146.25; (5) $135; (7) $87.39; (8) $2.94; (9) $371.58; (10) $3,431.22; (11) $3,802.80.

A. Edward D. Taylor, 777 14th Street NW., Washington, D. C.
B. Office Equipment Manufacturers Institute, 777 14th Street NW., Washington, D. C.

A. Jay Taylor, 712 First National Ban' Building, Amarillo, Tex.
B. American National Cattlemen's Association, 515 Cooper Building, Denver, Colo.
E. (11) $1,241.28.

A. Randolph S. Taylor, 1507 M Street NW., Washington, D. C.
B. Burley and Dark Leaf Tobacco Export Association, Inc., 620 South Broadway, Lexington, Ky.
C. (2) All legislation which might affect tobacco growers, dealers, and warehousemen.
D. (6) $3,000.
E. (7) $258.03; (8) $20.80; (9) $278.83; (10) $1,338.55; (11) $1,617.38.

A. Tyre Taylor, 917 15th Street NW., Washington, D. C.
B. Southern States Industrial Council, Stahlman Building, Nashville, Tenn.
C. (2) Legislation favorable to the maintenance of a free enterprise system.
D. (6) $3,000.
E. (5) $273.14; (6) $51.47; (9) $324.61; (10) $1,175.73; (11) $1,500.34.

A. Texas Water Conservation Association, Austin, Tex.
C. (2) All legislation concerning the development, conservation, protection, and utilization of Texas' land and water resources through existing State and State and Federal agencies. (3) Texas water.
D. (6) $4,484.
E. (1) $568.80; (2) $2,217.20; (3) $600; (4) $1,039.18; (5) $548.55; (6) $257.83; (7) $823.49; (8) $2,715.02; (9) $8,770.07; (10) $18,042.30; (11) $26,812.37.

A. Chester C. Thompson, 1319 F Street NW., Washington, D. C.
B. The American Waterways Operators, Inc., 1319 F Street NW., Washington, D. C.
C. (2) All matters affecting barge and towing vessel industry and water transportation.
D. (6) $6,500.
E. (7) $141; (9) $141; (10) $621.15; (11) $762.15.

A. Eugene M. Thore, 1701 K Street, Washington, D. C.
B. Life Insurance Association of America, 488 Madison Avenue, New York, N. Y.
C. (2) Legislation which might affect the welfare of policyholders and annuitants.
D. (6) $1,200.
E. (7) $23.42; (9) $23.42; (10) $128.04; (11) $151.46.

A. G. D. Tilghman, 1604 K Street NW., Washington, D. C .
B. Disabled Officers Association, 1604 K Street NW., Washington, D. C.
C. (2) General legislation pertaining to the pay of military personnel.
D. (6) $2,750.
E. (7) $42; (9) $42; (10) $48.50; (11) $90.50.

A. E. W. Tinker, 122 East 42d Street, New York, N. Y.
B. American Paper and Pulp Association, 122 East 42d Street, New York, N. Y.
C. (2) Legislative interests are those of employer.
E. (10) $700; (11) $700.

A. William H. Tinney, 1223 Pennsylvania Building, Washington, D. C.
B. The Pennsylvania Railroad Co., 1740 Suburban Station Building, Philadelphia, Pa.

A. S. G. Tipton, 1107 16th Street NW., Washington, D. C.
B. Air Transport Association of America, 1107 16th Street NW., Washington, D. C.
C. (2) General legislative interests for the proper advancement of the airline industry in the public interests.
D. (6) $695.31.
E. (7) $9.50; (9) $9.50; (10) $118.82; (11) $128.32.

A. H. Willis Tobler, 1731 I Street NW., Washington, D. C.
B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.
C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (3) News for Dairy Co-ops; The Alert.
E. (10) $795.39; (11) $795,39.

A. John H. Todd, 1085 Shrine Building, Memphis, Tenn.
B. National Cotton Compress and Cotton Warehouse Association, 1085 Shrine Building, Memphis, Tenn.
C. (2) Any matters affecting the cotton compress and cotton warehouse industry.
D. (6) $55.50.

A. Tomoka Land Co., 8-10 West Center Street, Sebring, Fla.
C. (2) For legislation similar to section 1237 of H. R. 8300.
E. (8) $0.74; (9) $0.74; (10) $504.44; (11) $505.18.

A. Wallace Townsend, 306 Commercial National Bank Building, Little Rock, Ark.
B. Southwestern Gas & Electric Co., Shreveport, La.
C. (2) Appropriation for the Southwestern Power Administration.
D. (6) $600.

A. Matt Triggs, 425 13th Street NW., Washington, D. C.
B. American Farm Bureau Federation, 2300 Merchandise Mart, Chicago, Ill.
C. (2) Proposed legislation on the following matters has been supported or opposed: Immigration, Mexican farm labor importation, transportation, grazing land, St. Lawrence seaway, ICC decision on prohibition of trip leasing, Watershed Protection Act, Water Facilities Act, irrigation legislation.
D. (6) $1,912.50.
E. (7) $64.21; (9) $64.21; (10) $256.18; (11) $320.39.

A. Harold J. Turner, Henry Building, Portland, Oreg.
B. Spokane, Portland & Seattle Railway Co.; Southern Pacific Co.; Union Pacific Railroad Co., Henry Building, Portland, Oreg.
C. (2) All bills which directly affect railroads of Oregon.

[1] Not printed. Filed with Clerk and Secretary.

A. William S. Tyson, 1523 L Street NW., Washington, D. C.
B. Local No. 30, Canal Zone Pilots, Box 493, Balboa, C. Z.
C. (2) Any legislation affecting Panama Canal pilots.
D. (6) $183.71.
E. (6) $96.31; (7) $5.25; (8) $32.40; (9) $133.96; (10) $571.34; (11) $705.30.

A. Unemployed Service Association, 623 Third Street NW., Washington, D. C.
C. (2) Various proposals for unemployed people.

A. United Cerebral Palsy Associations, Inc., 369 Lexington Avenue, New York, N. Y.
C. (2) Appropriations for public health.
E. (1) $1,000.03; (7) $723.70; (9) $1,323.73; (10) $6,210.91; (11) $7,534.64.

A. United States Cuban Sugar Council, 910 17th Street NW., Washington, D. C.
C. (2) Anything which pertains to sugar or trade with Cuba. (3).[1]
D. (6) $114,929.55.
E. (1) $2,863.22; (2) $1,260.85; (4) $4,-116.85; (5) $604; (6) $65.56; (8) $5,000; (9) $13.910.48; (10) $20,632.21; (11) $34,542.69.

A. United States Savings and Loan League, 221 North La Salle Street, Chicago, Ill.
C.[1]
D.[1]
E. (2) $4,937.05; (4) $2,129.11; (5) $916.27; (6) $32.73; (7) $961.23; (8) $379.95; (9) $9,356.34; (10) $42,119.16; (11) $51,475.50.

A. Arvin E. Upton, 1826 Jefferson Place NW., Washington, D. C.
B. St. Regis Paper Co., 230 Park Avenue, New York, N. Y.
C. (2) Public Law 509, 83d Congress.
D. (6) $500.
E. (6) $2.42; (9) $2.42; (10) $22.82; (11) $25.24.

A. R. K. Vinson, 1346 Connecticut Avenue NW., Washington, D. C.
B. Machinery Dealers National Association, 1346 Connecticut Avenue NW., Washington, D. C.
C.[1]
D.[1]
E.[1]

A. Vitrified China Association, Inc., 931 Washington Building, Washington, D. C.

A. The Vulcan Detinning Co., Sewaren, N. J.

A. Paul H. Walker, 1701 K Street, Washington, D. C.
B. Life Insurance Association of America, 488 Madison Avenue, New York, N. Y.
C. (2) Legislation which might affect the welfare of policyholders and annuitants.
D. (6) $25.

A. Claude R. Wallace, 203 Eighth Street NE., Washington, D. C.
B. POSSE, 1424 K Street NW., Washington, D. C.
C. (2) Social security and old-age benefits.
E. (10) $500; (11) $500.

A. Stephen M. Walter, 1200 18th Street NW., Washington, D. C.
B. National Association of Electric Cos., 1200 18th Street NW., Washington, D. C.
C. (2).[1]
D. (6) $1,493.77.
E. (6) $4.77; (7) $154.75; (8) $7.98; (9) $167.50; (10) $227.39; (11) $394.89.

[1] Not printed. Filed with Clerk and Secretary.

A. Thomas G. Walters, 100 Indiana Avenue NW., Washington, D. C.
B. Government Employees' Council, 100 Indiana Avenue NW., Washington, D. C.
C. (2) Duties are to represent the member unions and Government Employees Council on matters affecting them before the Congress.
D. (6) $2,625.

A. Quaife M. Ward, 1625 I Street NW., Washington, D. C.
B. American Retail Federation, 1625 I Street NW., Washington, D. C.
C. (2).[1]
D. (6) $1,000.
E. (10) $31.95; (11) $31.95.

A. Milo J. Warner, 904 National Bank Building, Toledo, Ohio.
B. The Prudential Insurance Company of America, Newark, N. J.
C. (2) Attention to legislation which may affect the interests of the mutual policyholders of the Prudential Insurance Company of America.
D. (6) $7,500.
E. (7) $735.60; (9) $735.60; (10) $3,967.93; (11) $4,703.53.

A. Washington Board of Trade, 1616 K Street NW., Washington, D. C.
C. (2) Legislation affecting the District of Columbia of interest to the Washington Board of Trade.
D.[1]
E.[1]

A. Washington Home Rule Committee, Inc., 1728 L Street NW., Washington, D. C.
C. (2) S. 2413.
D. (6) $2,786.15.
E. (2) $860; (4) $345.45; (5) $535.87; (6) $80.46; (8) $702.19; (9) $2,523.97; (10) $10,-591.23; (11) $13,115.20.

A. Washington Real Estate Board, Inc., 1000 Vermont Avenue NW, Washington, D. C.
C. (2) All local measures affecting the District of Columbia are of interest.
E. (10) $500; (11) $500.

A. Vincent T. Wasilewski, 1771 N Street NW., Washington, D. C.
B. National Association of Radio and Television Broadcasters, 1771 N Street NW., Washington, D. C.
C. (2) General legislative interests: Those relating directly or indirectly to the radio and television broadcasting industry.

A. Waterways Council Opposed to Regulation Extension, 21 West Street, New York, N. Y.
C. (2) Legislative interests will continue until it is determined whether a new bill similar to S. 3111 will be introduced in the 84th Congress. (3) a Danger to American Industry and to the Public.
D. (6) $1,200.
E. (2) $6,593.13; (4) $57.85; (6) $14.38; (9) $6,665.36; (10) $7,638.67; (11) $14,304.03.

A. J. R. Watson, I. C. RR. Passenger Station, Jackson, Miss.
B. Mississippi Railroad Association, I. C. RR. Passenger Station, Jackson, Miss.
C. (2) Legislation affecting railroads in Mississippi.

A. Watters & Donovan, 161 William Street, New York, N. Y.
B. New York and New Jersey Dry Dock Association, 161 William Street, New York City.
C. (2) Generally legislation affecting the ship-repair industry, directly or indirectly.
D. (6) $5,000.

[1] Not printed. Filed with Clerk and Secretary.

A. Thomas Watters, Jr., 161 William Street, New York, N. Y., and Shoreham Building, Washington, D. C.
B. Bigham, Engler, Jones & Houston, 99 John Street, New York, N. Y., and Shoreham Building, Washington, D. C.
C. (2) Matters affecting marine insurance companies as subrogees of property owners whose property was damaged or destroyed by the enemy during World War II.

A. Henry B. Weaver, Jr.; Henry H. Glassie, Edwin H. Pewett, and Thomas M. Cooley II.
B. The Liaison Committee for the Mechanical Specialty Contracting Industries, Ring Building, Washington, D. C.
C. (2) Legislation respecting mechanical specialty contracting industries, and in any legislation dealing with contracting or subcontracting by the Government, Government construction contracts, public works and building.
E. (4) $87.14; (6) $3.97; (7) $7; (8) $13.77; (9) $111.88; (10) $2,007.30; (11) $2,119.18.

A. William H. Webb, 1720 M Street NW., Washington, D. C.
B. National Rivers and Harbors Congress, 1720 M Street NW., Washington, D. C.
C. (2) All matters pertaining to river and harbor improvement, flood control, navigation, irrigation-reclamation, soil and water conservation, and related subjects.
D. (6) $1,505.83.
E. (3) $52; (4) $78.70; (7) $508.89; (8) $72.90; (9) $712.49; (10) $1,709.95; (11) $2,422.44.

A. Wayne M. Weishaar, 1115 17th Street NW., Washington, D. C.
B. Aeronautical Training Society, 1115 17th Street NW., Washington, D. C.
C. (2) Legislation affecting aviation training or contract overhaul of aircraft.
D. (6) $3,300.
E. (10) $14.88; (11) $14.88.

A. Bernard Weitzer, 1712 New Hampshire Avenue NW., Washington, D. C.
B. Jewish War Veterans of the United States of America, 1712 New Hampshire Avenue NW., Washington, D. C.
C. (2).[1]
D. (6) $2,499.96.
E. (6) $14.15; (7) $312.38; (8) $9.40; (9) $335.93; (10) $1,295.53; (11) $1,631.46.

A. Edward M. Welliver, 1424 16th Street NW., Washington, D. C.
B. American Trucking Associations, Inc., 1424 16th Street NW., Washington, D. C.
D. (6) $1,350.
E. (7) $112; (9) $112; (10) $334; (11) $446.

A. Richard H. Wels, 551 Fifth Avenue, New York, N. Y.
B. Bowling Proprietors Association of America, Inc., 185 North Wabash Avenue, Chicago, Ill.
C. (2) All legislation affecting in any way the bowling industry.

A. William E. Welsh, 897 National Press Building, Washington, D. C.
B. National Reclamation Association, 897 National Press Building, Washington, D. C.
C. (2) Reclamation Act, 1902, and all amendatory and supplementary acts thereto; all other statutes relating to water and land conservation measures.
D. (6) $3,249.99.
E. (6) $39.92; (7) $1,538.12; (8) $102.85; (9) $1,680.89; (10) $1,440.79; (11) $3,121.68.

[1] Not printed. Filed with Clerk and Secretary.

A. Wenchel, Schulman & Manning, 1625 K Street NW., Washington, D. C.
B. Estate of Mary Clark de Brabant and Katherine C. Williams, 120 Broadway, New York, N. Y.
C. (2) Legislative interests relate to a possible revision of section 7 of the Technical Changes Act of 1949 (63 Stat. 895).
E. (6) $2.40; (9) $2.40; (10) $46.73; (11) $49.13.

A. West Coast Inland Navigation District, Court House, Bradenton, Fla.
C. (2) Any river and harbor bill affecting the Intercoastal Waterway.
E. (2) $600; (6) $2.84; (8) $1.46; (9) $604.30; (10) $904.01; (11) $1,508.31.

A. George Y. Wheeler II, 1625 K Street NW., Washington, D. C.
B. National Broadcasting Co., Inc., 1625 K Street NW., Washington, D. C.
C. (2) Legislation affecting National Broadcasting Co., Inc., and/or its affiliated companies.
E. (7) $51.30; (9) $51.30; (10) $44.70; (11) $96.

A. Richard P. White, 635 Southern Building, Washington, D. C.
B. American Association of Nurseryman, Inc., 635 Southern Building, Washington, D. C.
C. (2) Any legislation affecting the nursery industry directly.
D. (6) $3,375.
E. (2) $33.75; (4) $21.64; (5) $15.30; (6) $8.02; (7) $11.60; (9) $90.31; (10) $230.73; (11) $321.04.

A. H. Leigh Whitelaw, 60 East 42d Street, New York, N. Y.
B. Gas Appliance Manufacturers Association, Inc., 60 East 42d Street, New York, N. Y.
C. (2) Any and all legislation particularly affecting the interest of manufacturers of gas applicances and equipment.

A. Louis E. Whyte, 918 16th Street NW., Washington, D. C.
B. Independent Natural Gas Association of America, 918 16th Street NW., Washington, D. C.
C. (2) Any legislation pertaining to natural gas.
D. (6) $750.

A. John J. Wicker, Jr., 501 Mutual Building, Richmond, Va.
B. Mutual Insurance Committee on Federal Taxation, 20 North Wacker Drive, Chicago, Ill.
C. (2) All measures affecting taxation of mutual fire and casualty insurance.
D. (6) $1,860.82.
E. (2) $1,140; (5) $318.05; (6) $20.02; (7) $362.75; (8) $20; (9) $1,860.82; (10) $5,949.70; (11) $7,810.52.

A. Claude C. Wild, Jr., 1625 K Street NW., Washington, D. C.
B. Mid-Continent Oil & Gas Association.
C. (2) All legislative matters before the Congress that affect the oil and gas industries.
D. (6) $1,000.
E. (6) $50; (7) $50; (9) $100; (10) $300; (11) $400.

A. Joseph F. Wildebush, 7 Church Street, Paterson, N. J.
B. Silk and Rayon Printers & Dyers Association of America, Inc., 1450 Broadway, New York, N. Y.
C. (2) Seeks enactment of a law establishing qualities and standards.
E. (10) $92.51; (11) $92.51.

A. Franz O. Willenbucher, 1616 I Street NW., Washington, D. C.
B. Retired Officers Association, 1616 I Street NW., Washington, D. C.
C. (2).[1] (3) The Retired Officer.
D. (6) $1,800.

A. Leon W. Williams, 2 Gouverneur Place, Bronx, N. Y.
E. (4) $2.68; (9) $2.68; (10) $47.49; (11) $50.17.

A. Hugh S. Williamson, 1621 K Street NW., Washington, D. C.
B. Association of American Shipowners, 76 Beaver Street, New York, N. Y.

A. John C. Williamson, 1737 K Street NW., Washington, D. C.
B. Realtors' Washington Committee of the National Association of Real Estate Boards, 1737 K Street NW., Washington, D. C.
C. (2) Any legislation affecting the real estate industry.
D. (6) $4,800.
E. (6) $32.08; (7) $1,302.10; (8) $25; (9) $1,359.18; (10) $1,854.72; (11) $3,213.90.

A. Kenneth Williamson, 17th and Pennsylvania Avenue NW., Washington, D. C.
B. American Hospital Association, 18 East Division Street, Chicago, Ill.
D. (6) $2,568.87.
E. (7) $413.11; (9) $413.11; (10) $1,089.01; (11) $1.502.12.

A. James L. Milmeth, 3027 North Broad Street, Philadelphia, Pa.
B. The National Council of the Junior Order of United American Mechanics of the United States of North America, Inc.
C. (2).[1] (3) The Junior American.
D. (6) $24.50.
E. (4) $12.50; (6) $12; (9) $24.50; (10) $159; (11) $183.50.

A. E. Raymond Wilson, 104 C Street NE., Washington, D. C.
B. Friends Committee on National Legislation, 104 C Street NE., Washington, D. C.
C. (2).[1]
D. (6) $1,875.
E. (6) $7.44; (7) $207.82; (8) $0.50; (9) $215.76; (10) $802.46; (11) $1,018.22.

A. Frank E. Wilson, M. D., 1523 L Street NW., Washington, D. C.
B. American Medical Association, 535 North Dearborn Street, Chicago, Ill.
C. (2) All bills relating to health and welfare.
D. (6) $900.

[1] Not printed. Filed with Clerk and Secretary.

E. (7) $285.97; (9) $285.97; (10) $728.83; (11) $1,014.80.

A. Everett T. Winter, 1978 Railway Exchange Building, St. Louis, Mo.
B. Mississippi Valley Association, 1978 Railway Exchange Building, St. Louis, Mo.
C. (2) Legislation relating to river and harbor maintenance and improvement, the American merchant marine, soil conservation, flood control, and regulation of domestic transportation.
D. (6) $3,750.
E. (7) $366.19; (9) $366.19; (10) $1,271.36; (11) $1,637.55.

A. Theodore Wiprud, 1718 M Street NW., Washington, D. C.
B. The Medical Society of the District of Columbia, 1718 M Street NW., Washington, D. C.
C. (2) Legislation pertaining to the practice of medicine and all related services and that affecting the public health, including extension of social security into the field of the practice of medicine. (3) Medical Annals of the District of Columbia.

A. Walter F. Woodul, Chronicle Building, Houston, Tex.
B. Angelina and Neches River Railroad Co., Keltys, Tex., et al.[1]
C. (2) Legislation effecting Texas railroads.[1]
D. (6) $5,988.87.
E. (6) $54.64; (7) $1,184.77; (9) $1,239.41; (10) $4,635.81; (11) $5,875.22; (15).[1]

A. Walter F. Woodul, Chronicle Building, Houston, Tex.
B. Humble Oil & Refining Co., Houston, Tex.
C. (2) Legislation that may effect the oil and gas industry.
D. (6) $8,059.12.
E. (6) $54.64; (7) $1,035.73; (9) $1,090.37; (10) $2,317.91; (11) $3,408.28; (15).[1]

A. Frank K. Woolley, 425 13th Street NW., Washington, D. C.
B. American Farm Bureau Federation, 2300 Merchandise Mart, Chicago, Ill.
C. (2).[1]
E. (7) $22.55; (9) $22.55; (10) $379.95; (11) $402.50.

A. Edward W. Wootton, 1100 National Press Building, Washington, D. C.
B. Wine Institute, 717 Market Street, San Francisco, Calif.

A. Donald A. Young, 1615 H Street NW., Washington, D. C.
B. Chamber of Commerce of the United States of America.

A. J. Banks Young, 1832 M Street NW., Washington, D. C.
B. National Cotton Council of America, Post Office Box 18, Memphis, Tenn.
C. (2) The National Cotton Council of America favors such action on any legislation affecting the raw-cotton industry as will promote the purposes for which the council is organized.
E. (10) $81.63.

[1] Not printed. Filed with Clerk and Secretary.

REGISTRATIONS

The following registrations were submitted for the fourth calendar quarter 1954:

(NOTE.—The form used for registration is reproduced below. In the interest of economy, questions are not repeated, only the answers are printed, and are indicated by their respective letter and number. Also for economy in the RECORD, lengthy answers are abridged.)

FILE TWO COPIES WITH THE SECRETARY OF THE SENATE AND FILE THREE COPIES WITH THE CLERK OF THE HOUSE OF REPRESENTATIVES:

This page (page 1) is designed to supply identifying data; and page 2 (on the back of this page) deals with financial data.

PLACE AN "X" BELOW THE APPROPRIATE LETTER OR FIGURE IN THE BOX AT THE RIGHT OF THE "REPORT" HEADING BELOW:

"PRELIMINARY" REPORT ("Registration"): To "register," place an "X" below the letter "P" and fill out page 1 only.

"QUARTERLY" REPORT: To indicate which one of the four calendar quarters is covered by this Report, place an "X" below the appropriate figure. Fill out both page 1 and page 2 and as many additional pages as may be required. The first additional page should be numbered as page "3," and the rest of such pages should be "4," "5," "6," etc. Preparation and filing in accordance with instructions will accomplish compliance with all quarterly reporting requirements of the Act.

Year: 19______ ←

REPORT

PURSUANT TO FEDERAL REGULATION OF LOBBYING ACT

P	QUARTER			
	1st	2d	3d	4th
(Mark one square only)				

NOTE ON ITEM "A".—(a) IN GENERAL. This "Report" form may be used by either an organization or an individual, as follows:
(i) "Employee".—To file as an "employee", state (in Item "B") the name, address, and nature of business of the "employer". (If the "employee" is a firm [such as a law firm or public relations firm], partners and salaried staff members of such firm may join in filing a Report as an "employee".)
(ii) "Employer".—To file as an "employer", write "None" in answer to Item "B".
(b) SEPARATE REPORTS. An agent or employee should not attempt to combine his Report with the employer's Report:
(i) Employers subject to the Act must file separate Reports and are not relieved of this requirement merely because Reports are filed by their agents or employees.
(ii) Employees subject to the Act must file separate Reports and are not relieved of this requirement merely because Reports are filed by their employers.

A. ORGANIZATION OR INDIVIDUAL FILING:
1. State name, address, and nature of business.
2. If this Report is for an Employer, list names or agents or employees who will file Reports for this Quarter.

NOTE ON ITEM "B".—*Reports by Agents or Employees.* An employee is to file, each quarter, as many Reports as he has employers, except that: (*a*) If a particular undertaking is jointly financed by a group of employers, the group is to be considered as one employer, but all members of the group are to be named, and the contribution of each member is to be specified; (*b*) if the work is done in the interest of one person but payment therefor is made by another, a single Report—naming both persons as "employers"—is to be filed each quarter.

B. EMPLOYER.—State name, address, and nature of business. If there is no employer, write "None."

NOTE ON ITEM "C".—(*a*) The expression "in connection with legislative interests," as used in this Report, means "in connection with attempting, directly or indirectly, to influence the passage or defeat of legislation." "The term 'legislation' means bills, resolutions, amendments, nominations, and other matters pending or proposed in either House of Congress, and includes any other matter which may be the subject of action by either House"—§ 302 (e).

(*b*) Before undertaking any activities in connection with legislative interests, organizations and individuals subject to the Lobbying Act are required to file a "Preliminary" Report (Registration).

(*c*) After beginning such activities, they must file a "Quarterly" Report at the end of each calendar quarter in which they have either received or expended anything of value in connection with legislative interests.

C. LEGISLATIVE INTERESTS, AND PUBLICATIONS in connection therewith:

1. State approximately how long legislative interests are to continue. If receipts and expenditures in connection with legislative interests have terminated, ☐ place an "X" in the box at the left, so that this Office will no longer expect to receive Reports.

2. State the general legislative interests of the person filing and set forth the *specific* legislative interests by reciting: (*a*) Short titles of statutes and bills; (*b*) House and Senate numbers of bills, where known; (*c*) citations of statutes, where known; (*d*) whether for or against such statutes and bills.

3. In the case of those publications which the person filing has caused to be issued or distributed in connection with legislative interests, set forth: (*a*) Description, (*b*) quantity distributed; (*c*) date of distribution, (*d*) name of printer or publisher (if publications were paid for by person filing) or name of donor (if publications were received as a gift).

(Answer items 1, 2, and 3 in the space below. Attach additional pages if more space is needed)

4. If this is a "Preliminary" Report (Registration) rather than a "Quarterly" Report, state below what the nature and amount of anticipated expenses will be; and if for an agent or employee, state also what the daily, monthly, or annual rate of compensation is to be. If this is a "Quarterly" Report, disregard this item "C4" and fill out item "D" and "E" on the back of this page. Do not attempt to combine a "Preliminary" Report (Registration) with a "Quarterly" Report.←

AFFIDAVIT

[Omitted in printing]

PAGE 1←

A. American Sugar Beet Industry Policy Committee, 500 Sugar Building, Denver, Colo.

C. (2) In favor of extension and amendment of Sugar Act of 1948, as amended.

A. American Warehousemen's Association, Merchandise Division, 222 West Adams Street, Chicago, Ill.

A. Association of Petroleum Re-Refiners, 2201 North Oak Street, Arlington, Va.

C. (2) Interested in any bills affecting re-refined oils. (4) Not to exceed $1,000.

A. George P. Baker, 130 North Wells Street, Chicago, Ill.

B. Transportation Association of America, 130 North Wells Street, Chicago, Ill.

C. (2) All legislation having anything to do with transportation, including all pending bills before the House and Senate. (4) Monthly salary, $2,500.

A. R. H. Barry, 121 15th Avenue North, Fargo, N. Dak.

B. American Seed Trade Association, 30 North La Salle Street, Chicago, Ill.

C. (2) All legislation which might affect members of the American Seed Trade Association. (4) $625 per month, plus traveling and out-of-pocket expense.

A. Berge, Fox & Arent, 1002 Ring Building, Washington, D. C.

B. G. B. Macke Corp., 212 H Street NW., Washington, D. C.; Automatic Canteen Co. of America, Merchandising Mart Plaza, Chicago, Ill.; National Automatic Merchandising Association, 7 South Dearborn Street, Chicago, Ill.

C. (2) Seeking amendments to District of Columbia Sales and Use Tax Acts. (4) $250 per diem.

A. Warren B. Bledsoe, 1040 Warner Building, Washington, D. C.

B. National Rural Letter Carriers' Association, 1040 Warner Building, Washington, D. C.

C. (2) All legislation under consideration in the Congress which will affect postal employees. (3) The National Rural Letter Carrier. (4) Monthly compensation, $121.45; expenses approximately $50.

A. The Borax Cartel Story, Inc., 132 Third Street SE., Washington, D. C.

C. (2) To amend the Trading With the Enemy Act, to authorize a study of the antitrust laws, and to increase penalties under the Sherman Act. (4) As much as $250 per month for any one officer and $750 per month for office expense and literature.

A. Bureau of Accident & Health Underwriters, 60 John Street, New York, N. Y.

C. (2) All legislation which may affect the business of accident and health insurance.

A. Francis R. Cawley, 1101 Vermont Avenue NW., Washington, D. C.

B. Magazine Publishers Association, Inc., 232 Madison Avenue, New York, N. Y.

C. (2) Legislation which will affect the magazine-publishing industry. (4) Approximate rate, $60 per diem; expenses reimbursed.

A. Citizens Committee on Natural Resources, Inc., 312 Pennsylvania Avenue SE., Washington, D. C.

B. Citizens Committee on Natural Resources, Inc., 312 Pennsylvania Avenue SE., Washington, D. C.

C. (2) H. R. 110, dealing with mineral rights; other legislation dealing with the conservation of natural resources.

A. John G. Coffey, 742 Hospital Trust Building, Providence, R. I.

B. New York, New Haven & Hartford Railroad Co., Grand Central Terminal, New York, N. Y.

C. (2) General interest in all railroad legislation. (4) Estimated expenses $5,000; annual salary $7,500.

A. Bernard J. Conway, 222 East Superior Street, Chicago, Ill.

B. American Dental Association, 222 East Superior Street, Chicago, Ill.

C. (2).[1] (4) Anticipated expense, 1955, $2,500; annual compensation, $10,500.

A. Joan David, 1625 I Street NW., Washington, D. C.

B. National Council on Business Mail, 105 West Monroe Street, Chicago, Ill.

C. (2) All legislation pertaining to postal matters. (4) $325 per month, plus expenses.

A. Jerry K. Fields, 5124 45th Street NW., Washington, D. C.

B. National Institute of Social Welfare, 1031 South Grand Avenue, Los Angeles, Calif.

C. (2) Improvement of the aged and blind and dependent persons; Social Security Act, for its betterment. (4) $350 monthly.

A. John F. Floberg, 800 World Center Building, Washington, D. C.

B. Conference of Local Airlines, 800 World Center Building, Washington, D. C.

C. (2) Support of legislation which is in the interest of a sound national air transport policy and opposition to legislation contrary to such interests. (4) Annual rate of compensation, $20,000.

A. Florida Citrus Mutual, Lakeland, Fla.

C. (2) Interested in any legislation that affects the citrus industry. (4) Anticipated expenditures $833.33 per month for our attorney; expense estimated at about $1,000 per year.

A. Carmen Fortier, 1825 T Street NW., Washington, D. C.

C. (2)[1].

A. Marion R. Garstang, 1731 I Street NW., Washington, D. C.

B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.

C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (4) $500 annually, plus expenses.

A. General Gas Committee, 1612 Continental Life Building, Fort Worth, Tex.

C. (2) For amendment of the Natural Gas Act. (4) Salary and expenses of the committee, approximately $75,000.

A. William F. Giesen, 80 Broad Street, New York, N. Y.

B. Maritime Association of the Port of New York, 80 Broad Street, New York, N. Y.

C. (2) Legislation affecting maritime interests of the Port of New York. (4) Annual salary $17,000, plus actual expenses.

A. Robert N. Hawes, 1028 Barr Building, Washington, D. C.

B. Hardwood Plywood Institute, 600 South Michigan Avenue, Chicago, Ill.

C. (2) Particularly matters relating to plywood.

A. Robert N. Hawes, 1028 Barr Building, Washington, D. C.

B. Woven Wood Fabric Industry—Columbia Mills, Inc.; Consolidated General Products, Inc.; Hough Shade Corp; Warren Shade Co.; Williams Manufacturing Co.

C. (2) Tariff matters.

A. Hawes & Gosnell, 1028 Barr Building, Washington, D. C.

B. United States Plywood Corp., 55 West 44th Street, New York, N. Y.

C. (2) Generally.

[1] Not printed. Filed with Clerk and Secretary.

A. H. C. Hicks, 2201 North Oak Street, Arlington, Va.

B. Association of Petroleum Re-Refiners, 2201 North Oak Street., Arlington, Va.

C. (2) Bills affecting re-refined oils. (4) $200 per month.

A. Health and Accident Underwriters Conference, 208 South La Salle Street, Chicago, Ill.

C. (2) All existing and prospective legislation which may affect the business of accident and health insurance.

A. Patrick B. Healy, 1731 I Street NW., Washington, D. C.

B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.

C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (4) Annual rate is estimated at $550 and actual expenses.

A. E. F. Hines, 58 Philbrick, Roslindale, Mass.

B. International Association of Bridge, Structural and Ornamental Iron Workers, 3615 Olive Street, St. Louis, Mo.

C. (2) All legislation affecting the iron workers' union and labor. (4) Salary, $9,390 per annum; expenses $25 per day, maximum.

A. Donald E. Horton, 222 West Adams Street, Chicago, Ill.

B. American Warehousemen's Association, Merchandise Division, 222 West Adams Street, Chicago, Ill.

C. (2) Promoting the interests of merchandise warehousemen.

A. Herman Archibald Johnson, 209 33d Street NE., Washington, D. C.

B. National Association of Real Estate Brokers, Inc., 420 East 45th Street, Chicago, Ill.

C. (2) Any and all legislation pertaining to housing with particular emphasis on minority housing. (4) Expenses, if and when required.

A. Catherine G. Kuhne, 1701 16th Street NW., Washington, D. C.

B. National Federation of Business and Professional Women's Clubs, Inc., 1790 Broadway, New York, N. Y.

C. (2) Equal-rights amendment and equal-pay legislation. (3) The Independent Woman. (4) Anual salary $5,000; estimated expenses $600 per annum.

A. Carter Manasco, 4201 Chesterbrook Road, Falls Church, Va.

B. Southern Pine Industry Committee, postoffice box 1170, New Orleans, La.

C. (2) All legislation affecting the members of the above-named trade association. (4) Annual retainer of $1,500.

A. National Association of Real Estate Brokers, 420 East 45th Street, Chicago, Ill.

A. Robert R. Neal, 1701 K Street NW., Washington, D. C.

B. Bureau of Accident and Health Underwriters, 60 John Street, New York, N. Y., and Health and Accident Underwriters Conference, 208 South La Salle Street, Chicago, Ill.

C. (2) All existing and prospective legislation which may affect the business of accident and health insurance.

A. New York & New Jersey Dry Dock Association, 161 William Street, New York, N. Y.

C. (2) Generally legislation affecting the ship repair industry directly or indirectly. (4) $10,000 per year.

A. E. M. Norton, 1731 I Street NW., Washington, D. C.

B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.

C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (4) $800 per year and expenses.

A. Charles Thomas O'Hara, Collins Avenue and 27th Street, Miami Beach, Fla.

C. (2) Legislation essential to the economic security and general welfare of veterans and dependents.

A. Lovell H. Parker, 611 Colorado Building, Washington, D. C.

B. Record Industry Association of America, Inc., New York, N. Y.

C. (2) Tax legislation affecting the phonograph record industry. (4) $5,000 retainer.

A. Peoples Lobby, 1337 21st Street NW., Washington, D. C.

B. Emory Speer Avant, 1337 21st Street NW., Washington, D. C.

A. J. Hardin Peterson, Cochrane Building, Lakeland, Fla.

B. Florida Citrus Mutual (legislative fund), Lakeland, Fla.

C. (2) For legislation granting tax relief for sale of fruit on trees, and any legislation that affects the citrus industry. (4) $833.33 per month and $1,000 per year expenses.

A. J. Hardin Peterson, Post Office Box 2097, Lakeland, Fla.

B. Tomoka Land Co., 8–10 West Center Street, Sebring, Fla.

C. (2) For legislation similar to section 1237 of H. R. 8300 so as to make same applicable to corporations on lands held for more than 10 years and for similar legislation. (4) $500 for expenses.

A. J. Hardin Peterson, Cochrane Building, Lakeland, Fla.

B. West Coast Inland Navigation District, Court House, Bradenton, Fla.

C. (2) Any river and harbor bill affecting the Intercoastal Waterway. (4) $200 per month and expenses not to exceed $500.

A. J. E. Phillips, 225 Bush Street, San Francisco, Calif.

B. Standard Oil Company of California, 225 Bush Street, San Francisco, Calif.

C. (2) Legislation affecting employer.

A. Milton M. Plumb, 718 Jackson Place NW., Washington, D. C.

B. Congress of Industrial Organizations, 718 Jackson Place NW., Washington, D. C.

C. (2) The legislative interests of the CIO, as determined each year by the annual convention and the CIO Executive Board. (4) Salary $8,500 a year; anticipated expenses $1,500.

A. J. Francis Pohlhaus, 100 Massachusetts Avenue NW., Washington, D. C.

B. National Association for the Advancement of Colored People, 20 West 40th Street, New York, N. Y.

C. (2) All bills covered by convention—adopted program of organization. (4) $5,200 a year salary.

A. Protective Committee for Equality of Business and Labor Under the Antitrust Laws, 209 South La Salle Street, Chicago, Ill.

A. John Arthur Reynolds, 653 Cortland, Fresno, Calif.

B. Western Cotton Growers Association, 2201 F Street, Bakersfield, Calif.

C. (2) Cotton acreage legislation. (4) Salary $1,000 per month; expenses $1,000 per month.

A. Riegelman, Strasser & Spiegelberg, 810 18th Street NW., Washington, D. C.

B. Blackfeet Tribe, Browning, Mont.

C. (2) All legislation of concern to Indians as such and the Blackfeet Tribe in particular. (4) Retainer of $3,000.

A. Kimball Sanborn, 705 Transportation Building, Washington, D. C.

B. Association of American Railroads, Transportation Building, Washington, D. C.

C. (2) All legislation affecting railroads.

A. Charles B. Shuman, 2300 Merchandise Mart, Chicago, Ill.

B. American Farm Bureau Federation.

A. Samuel Elliot Stavisky, 9307 Singleton Drive, Bethesda, Md.

B. Asociacion de Colonos de Cuba Agramonte 465, Habana, Cuba, and Asociacion Nacional de Hacendados de Cuba, Agramonte 465, Habana, Cuba.

C. (2) All legislation pertaining to sugar and Cuban trade. (4) $1,250 monthly plus expenses.

A. William T. Stephens, 505 Washington Building, Washington, D. C.

B. Nationwide Trailer Rental System, 519 South Broadway, Wichita, Kans.

C. (2) General legislation affecting the utility trailer industry, particularly Federal tax legislation.

A. Richard A. Tilden, 441 Lexington Avenue, New York, N. Y.

B. The Clothespin Manufacturers of America, 839 17th Street NW., Washington, D. C.

C. (2) Interested in the inclusion of safeguards to domestic industries in proposed extension of the Trade Agreements Act. (4) $125 per day, plus expenses of $500.

A. H. Willis Tobler, 1731 I Street NW., Washington, D. C.

B. National Milk Producers Federation, 1731 I Street NW., Washington, D. C.

C. (2) Any legislation that may affect milk producers or the cooperatives through which they act together to process and market their milk. (4) $6,300 annually plus expenses.

A. Tomoka Land Co., 8–10 West Center Street, Sebring, Fla.

C. (2) For legislation similar to section 1237 of H. R. 8300 so as to make same applicable to corporations on lands held for more than 10 years.

A. Watters & Donovan, 161 William Street, New York, N. Y.

B. New York & New Jersey Dry Dock Association, 161 William Street, New York City, N. Y.

C. (2) Generally legislation affecting the ship repair industry directly or indirectly. (4) $10,000 per year.

A. West Coast Inland Navigation District, Courthouse, Bradenton, Fla.

C. (2) Any river and harbor bill affecting the intercoastal waterway. (4) $200 per month.

A. A. E. Wilkinson, 417 Investment Building, Washington, D. C.

B. Anaconda Copper Mining Co., 616 Hennessy Building, Butte, Mont.

C. (2) In favor of legislation to suspend excise import tax on imported copper. (4) $500 per month compensation plus estimated expenses of $500 per month.

A. V. T. Worthington, 2201 North Oak Street, Arlington, Va.

B. Association of Petroleum Re-Refiners, 2201 North Oak Street, Arlington, Va.

C. (2) Interested in any bills affecting re-refined oils. (4) $200 per month.

A. William Zimmerman, Jr., 810 18th Street NW., Washington, D. C.

B. Association on American Indian Affairs, Inc., 48 East 86th Street, New York, N. Y.

C. (2) Any and all legislation affecting American Indians. (4) Salary of $500 monthly and estimated expenses of $150 monthly.

EXTENSIONS OF REMARKS

Military Reserves

EXTENSION OF REMARKS

OF

HON. ALEXANDER WILEY

OF WISCONSIN

IN THE SENATE OF THE UNITED STATES

Friday, March 11, 1955

Mr. WILEY. Mr. President, each year since 1948 it has been my pleasure to cooperate with the Reserve Officers' Association of the United States in furtherance of National Defense Week, and, in particular, with the splendid ROA in my own State.

Through the courtesy of Maj. MacArthur H. Manchester, I have prepared annual articles published in the ROA magazine which he capably edits.

This year, my article appeared as usual, in the February issue. I am glad to say that on the front cover of that particular issue is a picture of the President of the United States talking things over with our distinguished colleague, the junior Senator from South Carolina [Mr. THURMOND], who is president of the ROA and a brigadier general of the United States Army Reserve. With him was Major Manchester.

I think it is appropriate that this article be reprinted, especially in view of yesterday's most welcome action by the House of Representatives in providing for an annual pay increase for members of the military and related services.

This is but the first step in strengthening the position of those who serve in the honored uniform of our country, and of those who have been so frequently recalled to the colors. Career soldier and citizen soldier, 30-year man and Reservist—all are entitled to fairness and justice.

I may say that our big job affecting the Reserve still lies ahead, however, in order to eliminate numerous unfortunate and almost chronic inequities which have arisen and in order to give our men the best possible training and equipment.

I ask unanimous consent that the text of my article in the ROA magazine entitled "America's Future: Great Opportunity, Great Peril," be printed in the RECORD.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

AMERICA'S FUTURE: GREAT OPPORTUNITY, GREAT PERIL

(By Senator ALEXANDER WILEY, Republican, Wisconsin, former chairman, Senate Foreign Relations Committee)

What does the future hold? Peace or war? A golden age of prosperity for mankind? A nuclear Armageddon—with civilization blasted into radioactive rubble and with mankind plunging back into the Dark Ages?

These are the great question marks of our time.

You, the reader, and your family and friends and associates, along with millions more like you hold, in part, the answer to this great riddle.

Upon you and me and upon our countrymen will depend basically the future course of mankind. Modern science will be our obedient servant or our impersonal destroyer. It is indeed strange irony that this great miracle force of science may jet-propel us into an age of unparalleled high standards of living, of wonderful conveniences and comforts—or it may explode us into an orgy of destruction more frightful than man has ever conceived.

I believe that science will provide man's greater fulfillments.

I believe that we today are but touching the "hem of the garment" of the mysteries of the new age. Man will unlock heretofore-undreamed-of secrets of the tiniest atom and of the vast reaches of starry outer space. I believe that our children and children's children will be a part of the most exciting, most rewarding eras of history. All this is possible. Peace is definitely possible—with honor, but only through vigorous, continuous preparedness. I believe that science will be man's continued servant.

And in this National Defense Week, we are given a precious opportunity to think, to plan, to rededicate ourselves to the goal of entering this golden age—the era of abundance for the common man.

But, to achieve this, we are now called upon to attain and maintain a level of preparedness more complete, more effective than we have ever found it necessary to reach in our history.

Why?

Because you, the sovereign people of the United States, and we, your elected and appointed officials, are living in an age of total peril. It is the age of aggressive, conspiratorial, international communism—a force contrary to its occasional peaceful coexistence lullabies, is aimed at our violent destruction.

Never before in our history have we faced such a terrible danger to our very survival—a danger so vast, so all-present, so hideous in its proven record, a danger so powerful.

THE MANYFOLD PERIL

The peril which it represents is a total peril for two reasons:

1. It is total in its possibility of total annihilation of its enemies through lightning-like nuclear attack. I emphasize "lightning-like;" we will not have months and years to recover from a Pearl Harbor-like blow the next time—if we are hit unprepared and unalert.

Listen to the words of 4-star Gen. Edwin W. Rawlings, chief of our Air Materiel Command at Dayton:

"With * * * modern weapons, the next war could be decided in a matter of hours or days. We must never lose sight of this in all our thinking and planning.

"We cannot put a price tag on those hours or days because they are a precious natural resource beyond price."

2. Second, our peril is total in that communism assaults every segment of our society.

The Communist assault on the free world is always a combined operation; military, diplomatic, political, economic, social, and psychological.

As the attack is total, so our defense must be total.

RIGHT CITIZEN THINKING

Thus, never before has it been more important that the average citizen understand and contribute to the overall defense of our beloved country.

He must remember always that the most basic aspect of our defense is, of course, our military defense—by air, ground, and sea. But, it is by no means the only area of defense. Our society within must be strong and healthy. Every American community, every trade union, every factory, business, mine, home, must be a center of strength in American society; a center of reason and understanding, a center in which the peril to our society is recognized and combatted—logically, carefully.

So, the responsibility is great upon every citizen—for right thinking, right action. It is particularly great upon you, my readers, the dedicated men and women who comprise America's reserve officers. You are our minute men and women—ready at all times to spring to arms to lead us in any emergency.

STRONG RESERVE INDISPENSABLE

Your vital role must and could be appreciated by your fellow citizens. Every nonreservist must understand that it is upon our Reserve Forces that we indispensably depend in our eternal vigilance against future dangers. A strong Reserve with deep pride in its traditions, with firm confidence in its future, with undimmed faith in fair dealing by its Government, a Reserve with modern equipment, with streamlined training, with highest morale—these have become not luxuries but absolute necessities for the United States.

Reservists and nonreservists alike must understand that to be adequate against the total Communist peril, we must marshall and strengthen our forces—tangible and intangible—our own and our allies—internal and external—to defend ourselves and our way of life.

NEW PRINCIPLES IN THE AGE OF TOTAL PERIL

Ours is an era of change. From the new factors on the world scene stem new principles which will determine America's survival in the age of total peril.

First, is the vital principle that there must be correct and fearless policy formulation. Why? Because an error in policy may prove irreversible—uncorrectible—fatal. In the past, America's errors in defense, its delay in accepting automatic weapons over the muzzle-loader, mechanized cavalry over the horse, airplane over the dirigible, carrier task force over the battle fleet, resulted in unnecessary military losses but did not jeopardize completely our national survival.

Today, a single failure—for example, failure to accept the obligation for all-out development of an intercontinental guided rocket—a failure which could result in Soviet Russia's prior development of such a missile, might mean utter disaster for us.

Second, closely connected with the new importance of right policy is the principle of policy interdependence. Never before have foreign and domestic policies become so closely intertwined. Our price level, productivity, civil liberties, security practices, road system—these and a hundred other phases interact and vitally affect United States defense.

In the present age, we are conducting a continuous and complex cold war against the continuous and complex pressure of world communism. So, policy weakness or failure in almost any area of national or international life—may lead to Communist misinterpretation and Communist aggression.

Thus, if America gives the impression of, or if in actuality if it experiences, economic depression, domestic isolation, endless partisan discord, or worst of all, military weakness, then America stands to lose its allies. It thereby encourages piecemeal aggression and its own possible ultimate destruction by its Communist foe.

Hence, it becomes increasingly apparent that America can survive and maintain peace only through maintaining a healthy society and continuous and proven military superiority over world communism. This means adequate forces-in-being, capable of devastating, instantaneous retaliation. This in turn requires optimum weapons research development and appropriate production.

America's military superiority coupled with America's unwillingness to use this superiority, except in self-defense, must be made absolutely clear to the world at large and to the Communist leaders in particular. No short-sighted considerations here at home—penny-pinching or partisanship should be allowed to impair the applying of this fundamental principle of overall preparedness upon which hinges America's survival.

AMERICAN LEADERSHIP VITAL

Finally, in the age of total peril, America must accept the absolute necessity of membership and of leadership for the indefinite future in the global free world coalition.

This free world coalition—a coalition which must be hardened in fact and not merely in lofty words—remains the key to America's future. It is the key for broadening our base of manpower and our mineral resources base; for dispersal of our strategic air forces and increased capability of massive retaliation; for local land forces to halt local aggression and to flank Communist global aggression; for the maintenance of world economic prosperity and well-being. It is the key to American survival no less than to the preservation of the most cherished rights amongst free men of all races and creeds.

Likewise, America itself is an absolute necessity to the global coalition. Without our predominant power base, virtually no other free nation could prove adequate to withstand the continuous pressure of Communist aggression or subversion.

MILITARY STRENGTH OF RUSSIA

Against the background of these principles, it would be well to bear in mind certain facts with regard to the tremendous military capabilities of the Soviet Union. No sensible person reviewing even this brief list of 10 factors which I shall present could fail to appreciate the enormous significance of the Soviet threat.

I will not attempt to compare Soviet with United States and allied military assets. Obviously, a detailed comparison—division compared to division, fleet unit to unit, air wing to wing, atom stockpile to stockpile is a highly technical, classified, and complex matter. And clearly it is within the province of our military leaders rather than of those of us who are concerned primarily with diplomatic policies.

But, here are a few of the ingredients of the Soviet menace, as reported in the public print.

1. First and most obvious are the massive Soviet and satellite armed forces in the West. They consist of a reported 175 Russian and 80 satellite divisions, considerably mechanized and highly standardized. An immense air umbrella of 20,000 operational aircraft could cover a Soviet offensive with 20,000 planes in reserve.

2. In the East there exists the most powerful military force in Asia—the battle-tested, fanatically indoctrinated Chinese Commu-

nist Army of 100 divisions comprising 3 million trained men. It is backed by an additional 13 million homeguard of Chinese militia which could step into uniform overnight and also by a reported 7,000 Chinese Red military aircraft.

3. The Soviet sea arm now constitutes the second strongest naval power in the world. It includes a U-boat fleet seven times as large as the number with which Nazi Germany entered World War II. Among them are perhaps 100 oceangoing snorkel-equipped vessels with a radius of action of 20,000 miles. Some of these modern U-boats would be capable of raining a hail of atomic rockets on coastal areas of the United States.

4. Another Red asset is the reported massive Soviet preparation in the field of bacteriological warfare. This includes intensive efforts in the field of nerve gas—GB—an odorless, colorless, inexpensive weapon of mass destruction—regarded as constituting, under the right conditions, almost as great a threat to mass population as the A-bomb.

RED ATOMIC STOCKPILE

(5) Generally regarded as the grimmest threat of all is the mounting stockpile of A-bombs and Russia's intensive development of thermonuclear weapons—wtih all their terrible capacity of obliterating whole areas of an enemy nation.

A noted military observer wrote recently: "The quantitative tally of the world's atomic tests indicates that we have entered the age of atomic plenty and that stockpiles of operational, deliverable weapons are steadily increasing. These stockpiles probably are numbered in a very sizable 4 figures in the United States, in a sizable 3 figures in the Soviet Union, and in 2 figures in Britain.

"But the nuclear race is qualitative as well as quantitative. The meaning of the current Soviet tests is that the Soviet Union is acquiring a whole family of atomic weapons, comparable to (though not yet as varied as or as qualitatively equal to) the family of weapons possessed by the United States."

6. The Kremlin has the capacity to deliver these instruments of mass obliteration. Her modern long-range bombers include the TU-89, with the size and characteristics of America's B-52, but powered by 4 immense-thrust engines instead of our 8. The revelation of these new-type engines and planes was described by our Air Chief of Staff, Nathan Twining, as a more important milestone than the knowledge of the first Soviet atomic-bomb explosion.

7. Another factor is the all-out Soviet effort to develop an intercontinental guided missile—a weapon against which there is no known defense today.

8. Another consideration is that the Soviet Union is graduating three times as many engineers as the United States and is giving other evidences of intensive scientific effort in expansion of her weapons systems.

9. Meanwhile, the Soviet Union is constantly expanding its mighty industrial bases, obviously not for civilian production, but for production of the elements of war.

Already the Communist bloc produces around 60 percent as much coal as the rest of the world and around one-third as much pig iron and steel; 20 percent as much electric power, and 11 percent as much petroleum. But these resources are used for military purposes basically, rather than for civilian convertible cars, deep freezes, TV sets, or air conditioners.

MILITARY AND NONMILITARY WEAKNESSES

The basic fact of the matter is that there are enormous stresses and strains within the Soviet slave empire. The world of communism is a vicious jungle in which cannibal devours cannibal, in which leaders and underlings at home and abroad are purged ruthlessly. It is a world in which fear, suspicion is an ever-present factor.

From this side of the Iron Curtain it is hard to assess the degree to which the nonmilitary weaknesses of the Soviet Union impair her admitted military prowess. But the Soviet Union definitely does have grave nonmilitary weaknesses in addition to certain flaws in her military system of which competent military observers are aware.

Nevertheless, neither her nonmilitary nor her military limitations should becloud the fact that she possesses today and will possess increasingly in time to come the capabilities of total annihilation of her enemies.

OTHER RED NONMILITARY ASSETS

For the ledger to be more complete, certain additional nonmilitary Red assets should not be listed. Among them are the following:

1. Outstanding is the economic bait which she is offering in her renewed trade offensive throughout the world. To countries hungry for expanded foreign markets, from England in the West to Japan in the East, the Soviet Union offers the fake but alluring possibility of tremendous exchanging of goods with the Iron Curtain. With the trade emissaries will, of course, come the usual Red spies, propagandists, intriguers to undermine societies.

2. A second key advantage of the Soviet Union is the widespread repugnance among the underdeveloped peoples for the Western so-called imperialist powers. The fact that generally the United States is the ally of Great Britain, France, Belgium, and Holland, for example, has tended to cause the colonial and ex-colonial peoples in their thinking to lump us in with the present and former imperial powers. The colonial and ex-colonial areas forget that the United States itself was once a group of 13 weak colonies, and that no nation in the world has stronger tradition than we of friendship for peoples striving for sovereignty. We are, however, rightly wary lest nonself-governing peoples achieve independence sooner than they are in a position to exercise it soundly: We are wary lest such peoples become easy prey for the Soviets.

3. A third factor is the widespread anti-white feeling which is sweeping the non-white areas of the earth. Eurasian communism is eager to fan the flames of racialism as directed against the white American, Englishman, Frenchman, Belgian, or others. Everything which weakens the Western Powers is regarded as an asset to the Soviet cause.

4. A fourth factor is the worldwide hunger for peace. This is particularly true among the nations which were devastated during World War II, like France and Italy. It is true also of the ex-colonial areas which are confronted by so many domestic problems of widespread illiteracy, disease, malnutrition, that any thought of war or even of costly defense against war is often repugnant.

This hunger for peace blinds many people to the fact that only adequate preparedness will assure peace.

Thus, the Soviet propaganda theme of peaceful coexistence falls on eager ears—war-weary and economy-minded ears—throughout much of the globe.

Meanwhile, the Soviet Union has tried to smear us from one end of the world to the other as an alleged "warmongering power, recklessly experimenting with A-bomb and H-bomb explosions."

To some extent, we have counteracted this propaganda; nevertheless, wirespread neutralism and pacificism are strings on which the Soviet Union continues effectively to play.

It is odd that the Kremlin, dripping with the blood of its own and its satellite victims and of the Korean and Indochinese people should pretend to be peaceful and should be able even partly to get away with it. It is odd that we who prize peace more than anyone should be vilified as warmongers. But, these are the facts and we must realistically combat these conditions by a strengthened program of truth dissemination.

WHAT AMERICA MUST DO

We must act now. Time is of the essence. We must strengthen further the Voice of America and our overseas exchange program, our book, release, pamphlet, motion picture and television programs. Citizens must contribute further to Radio Free Europe and Radio Free Asia.

No one perceives more clearly that we are in this battle for men's minds than the great Chief Executive of our country, Dwight D. Eisenhower. Fortunately, we have in this distinguished statesman, too, a military leader of proven genius who is determined that we shall be adequate against whatever future military crises may hold.

President Eisenhower and his distinguished associates know that to counteract the Soviet military threat will take a strengthened program of United States preparedness. We do not want to bankrupt ourselves in the process, but neither do we want to pinch-pennies when the survival of our country is at stake.

Simultaneously, under our able Secretary of State John Foster Dulles, we must and will further strengthen the North Atlantic Treaty Organization. We will press for the carrying out of the Western European Union, including the setting up of the new West German Army. We will strengthen our bilateral alliances and such vital groupings as the Organization of American States. We will expand the Southeast Asia Treaty Organization, which at present has too few component powers and too little defensive firepower available to it.

We will implement the President's famous "atoms-for-peace" plan—one of the most dramatic and constructive international programs ever offered. We will widen our splendid program of technical point 4 assistance. We will encourage more private investment overseas and will seek a favorable climate for such investment.

And we will continue our efforts everywhere to combat the Communist termites who are at work night and day in subversion, sabotage, sedition, treason, undermining the foundation of our own and other countries.

THREE MORE MILITARY FACTORS

But, we return at last to the ultimate determinant of our fate—our military strength.

We must and will prepare for the war of the future, not the war of yesteryear. The war of the future may be another "brush-fire" war like Korea, a so-called limited war. We must be prepared against it.

But, it may be the big war—the intercontinental war—the war of intercontinental ballistic missile.

So, time is important in our development of an intercontinental guided missile. The race for the perfection of this weapon is probably one of the most critical in the world today.

Observers say that the prospect is by 1960, both the United States and the Soviet Union will have guided missles that can carry hydrogen payloads at 10,000 miles per hour with a range of some 5,000 miles.

We of the United States have made great strides in the rocket field. Each of the three branches of the service has contributed important developments.

I am inclined to feel, however, that the needs of our country require that we far more closely approximate the type of more centralized wartime Manhattan district project, which produced the A-bomb on "a crash basis," than the present more leisurely, more scattered basis of our efforts toward an intercontinental guided missle. We all know that there have been strong criticisms of our rocket development—criticisms of division of authority, a certain conservatism in approach, of overly stringent fiscal considerations.

One writeup of the guided missile race recently read:

"For several year, the United States, complacent of its ability to stay ahead of Russia in all things technological, has been daintily fingering missile projects. Its smugness was roughly shattered last year by intelligence reports of a Soviet breakthrough: the development of a rocket engine with a thrust of at least 240,000 pounds which could be used as part of the power plant for a multistage intercontinental missile."

Hand in glove with this missile problem, is the challenge of possible development of a man-made satellite for the earth or even colonization of a nearby planet with a few key experts. These are possibilities opening almost unlimited fields for both civilian and military application.

A second military problem is our continued United States industrial and population overcentralization. I have warned in previous statements in the Reserve Officer that the United States cannot afford the continued overconcentration of prime industrial targets in a few major areas.

Right now, there are 10 areas in the United States, each 25 miles in radius, that account for 77 percent of our coke products; 82 percent of iron production; 73 percent of steel ingot capacity. Over half of America's foreign commerce is carried on in 6 port cities. Our 32 largest metropolitan areas cover only 55 square miles, out of our total 3 million square miles, and in these 55 square miles are jammed 32 million people. These and other statistics underline the importance of far-seeing steps to encourage dispersal and decentralization to the most feasible extent, particularly in view of our admitted vulnerability to enemy attack and the low killrate which we now expect against an attacking enemy force.

Lastly, we turn to our Armed Forces themselves—the men and women and their families. The fact is that the present low-reenlistment rate among specialists in our Armed Forces is a particularly deep cause for national concern. Each year, for example, our country's Air Defense Command suffers a personnel loss—a blow so heavy that it would cost an enemy dearly to inflict it. But, it is a blow which we, ourselves, cause in that we fail to provide conditions attractive enough to stimulate reenlistment by our highly trained officers and enlisted personnel.

In 1954, it was estimated that the Air Force lost a quarter of a million men. One survey showed that only 8½ percent of the eligible Defense Command airmen planned to reenlist when their 4-year period was up.

It is fantastic that we spend near-fortunes to train these men to peak skilled efficiency, and then look on relatively complacently while they resign in disgust and resume their civilian clothes.

The civilian and military chiefs of our Armed Forces are keenly aware of this problem, and fortunately steps are being taken to correct it. But remedial action must come promptly and thoroughly.

CONCLUSION

Let us end on a note of well-justified faith. The future lies, to a great extent, within our own hands for molding. While we are not the complete masters of our destiny, neither is the Soviet Union. Nor, for that matter, is any one power or group of powers.

The possibilities of peace are tremendous, and they are bright. A golden age of peaceful prosperity is attainable. A rough equilibrium—uneasy but continuing—between East and West is achievable.

But, it will never be achieved if we ignore the fact that the nature of communism is conquest. The Communist, by habit, by dogma, by discipline, is a creature geared to attack. He thrives upon assault. He lives for assault. He may die in assault. But by our overwhelming power, military, and spiritual, we can deter him from starting a chain reaction which could lead to disaster for the world.

This must be the key to American thinking, the key to every Reservist's thinking.

World war III is not imminent. It is not probable. It is always possible—by accident or Red design. But, by exercising our God-given ingenuity and imagination, world war III will never come. America will fulfill the great peaceful opportunity which rests before it.

The Rural Electrification Administration

EXTENSION OF REMARKS

OF

HON. MILTON R. YOUNG

OF NORTH DAKOTA

IN THE SENATE OF THE UNITED STATES

Friday, March 11, 1955

Mr. YOUNG. Mr. President, I ask unanimous consent that there be printed in the CONGRESSIONAL RECORD an excellent address delivered by Congressman H. R. GROSS, of Iowa, at the annual meeting of the National Rural Electric Cooperative Association in Atlantic City, N. J., on February 16, 1955. I hope that every Member of the Senate will take time to read this speech. Congressman GROSS is a real friend of the farmer, and knows farm programs.

There being no objection, the address was ordered to be printed in the RECORD, as follows:

Mr. Chairman, members of the National Rural Electric Cooperative Association, and guests, I am honored to be invited to speak to you who are assembled here today on the eastern seaboard from every nook and corner of our broad and good land. You have come from the South, the Far West, the Pacific Northwest, from New England, and from the heartland of America, of which my own State of Iowa is a part.

Let me say that we in Iowa are mighty proud of our rural electrification program and it is a real pleasure for me to have this opportunity to visit with delegates from the tall corn State, as well as other delegates.

I want to say a few words about Clyde Ellis and his staff in Washington. They have been cooperative at all times and may I say that they are on the job at all times, as you are on the job at this convention at all times. I have never seen harder working conventions than the conventions that you hold.

What brings about these tremendous annual meetings of farm people? The common purpose that brings you together is the advancement of the farmer's standard of living, a better way of life for you, your families; your neighbor and his family. Though your homes may be hundreds of miles apart, you are joined again by thousands upon thousands of miles of cooperative transmission lines that thread their way throughout the land.

And this great organization, the National Rural Electric Cooperative Association, is the spontaneous outgrowth of your need for unity and public expression on a nationwide level.

A quick look at the past clearly reveals why you have formed together to accomplish your purpose of bringing power to the farms of America, and unfortunately, that quick look reveals it has not been many years ago that you were unable to acquire this powerful and silent servant of man—electricity.

Less than a quarter of a century ago, only about 1 farmer in 10 had central station service. This meant that most farmers, their wives and children were committed to long and ceaseless hours of toil in doing household and farm tasks that are now accomplished by the flick of a switch. This meant, among other things, that if the youth of rural America wanted a standard of living similar to that of their city cousins, they had to leave the farms.

Permit me to say at this point that Mrs. Gross and I were born and raised on Iowa farms in the days of coal oil lamps and lanterns. Life on the farm in those days was not without its good points, but kerosene lamps and lanterns were not two of them. And by coincidence, although we were raised on farms as distantly separated as the north and south borders of Iowa, we each lived within a stone's throw of a town and had the doubtful pleasure of studying our school lessons and doing our chores by the light of lamp and lantern while less than a mile away twinkled those wonderful electric lights. How we envied those youngsters in town.

And why didn't we on the farms, who needed it most, have this great blessing of electricity that was readily conceded to others? Because what then amounted to a monopoly decreed that our parents must pay an exorbitant price—a price they could not afford—for installation and service. The monopoly was interested only in skimming the cream of profit as represented by service in towns in the rural area.

Well do I remember working a pump handle in a sweltering August sun, when there wasn't enough breeze to turn a windmill, pumping the last 10 feet of water out of a 30-foot dug well for a herd of thirsty cattle—and begrudging them every gulp. That's why I still can't find it in my heart to quite forgive those who made it impossible for us to operate even one small electric motor, although the power transmission line ran along the road and past our front gate.

To overcome these difficulties, to bring electricity to the farms when the power companies said it was not good business to serve most farmers, you joined together and went into the utility business for yourselves—the cooperative way. How the skeptics laughed and gave you but a brief time to bankrupt yourselves. They predicted that in a short time the farms of America would again be dark from sunset to sunrise.

In the first place, the smart boys were wrong, because they failed to understand that the farmer for generations has had to be a practical man—a realist who, although endowed with extreme patience, can be driven, abused, and victimized only so far. Then invoking the law of self-preservation, he can become, individually and collectively, the most resolute and determined of our citizens.

Why is this true? Because he constantly faces the trials and perils of drought, flood, storm, wind, insects, and livestock diseases. He has faced prices so low he could scarcely afford to take his products to market. He has been confronted with discriminatory freight rates, monopoly, and speculation in the marketing of his crops, animals, and dairy products. He has planted with faith, cultivated with hope and sometimes reaped a harvest of charity.

He has been held up to ridicule and worse. Remember the Vice President of the United States who asserted from the public platform that farmers were "too damned dumb to understand"?

Out of the forge of these experiences, the steel of the farmer has been tempered. Not for capricious reasons will the farmers of America now surrender their much improved living conditions and those who may think otherwise will do well to remember that a short quarter of a century ago, peaceful, industrious farmers, driven to despair by forces beyond their control took action that brought the attention of the Nation to their desperate plight. We pray this will never happen again, but let it ever stand as a warnnng to those who may have the notion that American farmers will accept the status of peasants.

Out of the mire of the depression, and in the face of what appeared to be insurmountable obstacles, the farmer went to work to bring electricity to his darkened farmland, and he succeeded.

The second thing the skeptics overlooked was that the farmer would be able to enlist the aid of his Government. But he did—and the REA program was the result. He did not ask for a handout. He asked for a helping hand in the form of loans which he has been repaying with interest and in many, many cases far ahead of schedule.

It is this second aspect, the helping hand of the Government, to which I want to direct some attention today.

The rural electrification program has succeeded because it is basically a partnership relation between you—the farmer-cooperative members—and your Federal Government.

At the outset of our consideration of this partnership I wish to make one thing very clear—this program must be kept above and beyond political considerations. We must especially beware of those elements in both major political parties who would like to make the rural electrification program a rudderless ship to be tossed about upon the stormy seas of political controversy, and eventually wrecked.

Rural electrification has had strong support from both political parties and let it be kept that way. At the same time, you who are in charge of this program must not be driven off course by those who would cry partisan politics simply to dissuade you from raising your voices in protest when you see the ship headed for the rocks.

You must beware of a siren song from either quarter—the one trying to make your every need a partisan issue; the other trying to accuse you of partisanship when speaking out for or against those matters vitally affecting your program.

History shows the power program of this nation has been the result of bipartisan support. President Theodore Roosevelt was one of the early and strong proponents of public resources development. And he made it plain he thought such development should be for the common good. Out of his resources philosophy grew the reclamation program that resulted in development of the West. Out of his philosophy of river development grew the tremendous public power projects of the Tennessee Valley and the Pacific Northwest.

His was a sound view of conservation and utilization of river resources for the common good and, speaking as a Republican, but one who refuses to have a ring in his nose, it would be well for the leaders of the Republican Party to read these pages from our history and consider resources development in the light of Theodore Roosevelt's philosophy.

It was left to such Republican leaders as Senators Norris and McNary, together with their counterparts in the Democrat Party, to bring about a practical working relationship between the Federal Government, public bodies and cooperatives.

The first and most important result of this bipartisan action was the REA program in which the Government became the banker-partner and you, in organizing your cooperatives, became the operating partner. This partnership has paid tremendous tangible and intangible dividends in raising rural standards of living, increasing production and opening new markets. For example, for every dollar that was loaned by the REA to build lines to a farm, the farmer himself has spent some $4 to $5 in the market place for wiring, electrical tools, and appliances.

Another result of this partnership was to make hydroelectric power available on the wholesale level to cooperatives. This cheaper power made it possible and economical to serve widely scattered farms and, in addition, brought an element of competition to the power industry with the result that wholesale rates to cooperatives came down.

Another reason why this partnership paid big dividends was the preference clause. Here again, a page was taken from Theodore Roosevelt's reclamation philosophy and applied in the power field. Preference was written into the law in order that public bodies and nonprofit cooperative organizations would have first call upon Federal power. Without the preference clause, coupled with necessary transmission facilities, Federal power could and would have been put under long-term contracts by private utilities. Even with the preference clause, rural electric cooperatives were obtaining only about 6 percent of all Federal power generated compared to about 18 percent going to private utilities.

In this connection, it will be recalled that not too long ago Assistant Secretary of the Interior Aandahl attempted to change this marketing arrangement. Cooperatives in the Missouri Basin learned that a plan was afoot whereby it would be virtually impossible for them to recapture power flowing from Federal dams on the Missouri River to meet their growing loads once it was sold to the private power companies. We in Congress were amazed at this attempt to change, strictly by administrative procedure, the traditional concept of the preference clause for rural cooperatives. The House Interior Committee immediately investigated. It has always been my position that the preference clause means exactly what it says—that cooperatives shall have the first call upon available Federal power.

As you know, because of prompt committee action and by individual Members of Congress we were able to prevent the proposed knifing of the preference clause and as far as I am concerned, Congress will continue to safeguard this vital policy in the marketing of Federal power, regardless of who sits in the seat of authority in the Department of Interior or anywhere else in Government.

Now a report is current in Washington that a Hoover Commission task force may recommend that the interest rate on REA loans be raised to 4½ percent. Since this is only an unconfirmed report, I will not dwell on the implications of such a move except to say that it would represent the second of a two-pronged insidious attack on the industry of agriculture. With farm income already seriously impaired, and Secretary of Agriculture Benson apparently determined upon a policy of cheap food for consumers, an increased interest rate of 4½ percent would only increase the squeeze now being worked upon farmers.

Secretary Benson ought to know there is no such thing as cheap food unless it is literally taken out of the hides of the farmer producers. And the Hoover Commission task force ought to know that a doubling of interest rates to farmers could only mean dire consequences for the REA program as a whole.

I can assure you that any such move will get a hot reception in Congress.

I would like now to turn to a discussion of the struggle over atomic energy legislation in the last session of Congress. I shall try to be brief, for I am sure Senator GORE, who is from the area most directly affected and who has been in the forefront of the fight in opposition to the legislation that was enacted, will have much to say on this specific issue.

While this battle centers around TVA, it is of vital importance to everyone here and to every citizen of the land for all of us have a $12-billion-plus investment in the development of this new source of energy and the legislation charts new policy in the field of production and use. Since the people—all of them—have paid the price, the benefits should be shared accordingly.

Under the Cole-Hickenlooper bill, as it passed the House of Representatives, this principle would have been scrapped for all practical purposes. It would have been possible for a few large companies, operating on the inside track, to have effectively gained a monopoly in the field of atomic power for commercial use because of the patent provisions. That was one of the important reasons why I voted against the House version of this legislation, one of the few Republicans to do so.

Fortunately, before final action on the part of the Senate and House, this provision for completely private patents was changed. The Atomic Energy Commission has the authority to declare these patents affected with a public interest, and it is my hope the act will be further amended to provide that rural electric cooperatives may have a fair opportunity in this field. Along with that, the AEC should provide for a power reactor program that is designed to fit the needs of rural cooperatives as well as the large power companies. This we must all work for.

Much of the fight in Congress on the atomic energy bill was precipitated by the now well-published Dixon-Yates amendment. This gave legislative sanction to what had been considered legally questionable up to that time for it legalized the AEC as a power broker—a function entirely beyond its major purpose, which is the production of nuclear military weapons essential to the defense of this Nation. Certainly nothing should be allowed to hinder or delay the AEC from that primary objective.

Its secondary function is to develop the peacetime uses of atomic energy, including power. But what is the result that has been brought about by the so-called Dixon-Yates-AEC agreement? We find the AEC diverted from its primary and secondary functions in order that two power combines in the South can take over TVA's market. In effect, we have here another governmental agency engaged in the field of policymaking—a field and a responsibility that properly belongs to those you elect to office—your Representatives and Senators.

Important as is the fact that the Dixon-Yates-AEC deal is some $100 million more expensive in the life of the contract than if TVA supplied its own needs, it is of equal importance to understand that the Atomic Energy Commission is now cast in a role it is not equipped to carry out, and not intended by Congress.

If there be any doubt that the AEC has become embroiled in issues in which it has no business, the testimony of AEC Commissioner Murray before the Joint Committee on Atomic Energy should erase that doubt. Let me quote from Mr. Murray's statement made on January 31, 1955, to the joint committee:

"There is one fact regarding industrial atomic power which I feel should be especially emphasized. Industrial atomic power will come quickly or slowly depending on the importance attached to the program, and on the men assigned responsibility for carrying it out. It also hinges on the teamwork between your committee and the Commission. * * * It is for this reason that I draw your attention to issues that have been giving me special concern.

"One issue, more than any other, in my opinion," continued Commissioner Murray, "has contributed to this unhappy situation. I refer, of course, to the Dixon-Yates controversy. * * * So damaging has been its effect that something must be done to free the Commission from any connection with this cause for so much discord. * * * Unless the Commission is so freed, untold hours will continue to be devoted by the Commissioners and their key staff to a matter which will not contribute one iota to our program for improved weapons, for military and industrial reactors, or to any of the infinite number of tasks needing our attention.

"And, as I have so often said, anything that diverts the attention of the Commission and its staff from the development and production of weapons, along with the gigantic task of bringing into being peacetime applications of atomic energy, is not in the public interest. * * * To the exclusion of all other interests it (the Commission) must focus its attention solely—and in the public interest—on the development and exploitation of atomic energy for defense and for peace."

If for no other reasons than those so recently expressed by AEC Commissioner Murray, it is my opinion that the sooner the Dixon-Yates-AEC contract is given a quiet burial the better it will be for the public interest. And far be it for me to mourn its timely passing.

Another reason why some of us in the House of Representatives found this legislation highly unpalatable was the manner in which it was rammed down our throats. On July 23, 1954, with the Senate still debating the bill and with Congress still nearly a month from final adjournment, the House was called into session at 10 o'clock in the morning and remained in constant session until 3:13 o'clock on the morning of July 24—a total of more than 17 hours, with all action completed except the final vote.

In the first place, it is almost unprecedented that the House should take up legislation, still under debate in the Senate, unless it be of an extreme emergency nature. Not by the wildest flight of the imagination did an emergency exist in connection with this measure. There was nothing pressing in the legislative schedule before the House, and the leadership should have awaited final action by the Senate and then allotted at least 4 days to this complicated and far-reaching legislation. The answer is that the leadership was determined to use the House as a lever.

Interesting, too, is the fact that when debate opened on amendments in the House, sponsors of the bill made a point of order, which was quickly sustained, that opponents could not refer in any way to statements that had been and were being made in the Senate. Rules of the House prohibit the use of a Senator's name but never before, in the 6 years I have spent in the House, had there been strict enforcement of the rule that there could be no reference, even without attribution, to a statement made in the other body. I mention these sidelights to show the lengths to which advocates of the Atomic Energy Act carried their roughshod campaign in the House.

Let me say that there was much in connection with this legislation that had a very peculiar and unhealthy aroma—the kind that lingers in your nostrils.

Turning now to financial assistance for the REA, and speaking as both a Republican and one who has always supported an adequate rural electrification program, I was shocked by President Eisenhower's request last year for only $55 million in new electrification loan funds. However, a Republican Congress recognized that this figure was dangerously low, overrode the President's budget, and made available $135 million for this fiscal year.

Better treatment for the REA is accorded in the President's budget for the next fiscal year with a request for $160 million, almost triple the amount he recommended last year. This represents at least a temporary victory over those interests within the administration which have been attempting to put the rural power program on a starvation diet.

Strange, indeed, is the fact that these same interests in the administration endorsed legislation which victimizes American taxpayers for money to be thrown around all over the world. Approximately $13 billion was made available for giveaway purposes to foreigners in this fiscal year, and it is always interesting to make comparisons in dealing with our own citizens.

For example, let's compare expenditures of American tax dollars for reclamation projects in foreign countries and in the United States. For some strange reason, it is difficult to obtain specific information from the Foreign Operations Administration concerning handouts abroad. Instead of the item-by-item breakdown employed in budgeting and spending for our own Federal reclamation program, FOA officials admitted they have no such information readily available; that to obtain it requires much time, much paperwork, and the circularizing of desks of officials of each of the so-called free countries which participate in the Foreign Operations Administration program.

From various sources, including the Library of Congress, is pieced together the information that for 5 fiscal years only, from July 1, 1948, to July 30, 1953, and for power facilities in Europe only, this country handed out a minimum of $1,084,000,000. This compares with spending for our own public-power program of $2,400,000,000 from 1902 to 1953. Included in this are such dams as Hoover, Shasta, Grand Coulee, and Hungry Horse as well as the Central Valley and Columbia Basin projects.

The Foreign Operations Administration admits that under the heading of "Water Resources and Power Assistance Rendered Foreign Countries, July 1, 1948, to June 30, 1953," there was expended $1,729,123,000 in Europe and the Far East. During the same period, by comparison, Congress appropriated, under the reclamation law, for all Bureau of Reclamation construction in this country, $1,200,000,000—a half billion less than was handed foreigners.

And it should be kept in mind that hundreds of millions of dollars advanced by the Government for power and other projects in this country will be repaid. Is anyone rash enough to predict that we will get back anything on the enormous gifts we have made to foreigners? In every showdown thus far we have been denied even moral support from most of the nations which have been the beneficiaries of our squandering.

It is estimated that since the end of World War II, the total bill for foreign aid is $60 billion. It is estimated that taxpayers of the 17 principal reclamation States contributed $13,300,000,000 of that amount—enough to build 109 Shasta dams, or 77 Hoover dams, or 93 Grand Coulee dams, or 27 each of Shasta, Grand Coulee, Hoover, and Hungry Horse dams.

During 5 years (1948–53) only, and for power and irrigation development in Italy alone, American taxpayers coughed up $63,900,000. This compares with a grand total of $52,700,000 in Federal reclamation funds spent in the 3 States of North Dakota, Kansas, and Oklahoma during the last 50 years—not just 5 years.

France and Greece got $45,800,000 of our money during the same 5-year period for power and irrigation projects. Compare this with Oregon's $49 million for reclamation in 50 years, Utah's $45,100,000 in 50 years, and New Mexico's $43,700,000 in 50 years. To this can be added air-conditioned apartment buildings in the Belgian Congo. And we also sent a cornshucker to Italy to show them how to do it. We sent a track coach to India to teach the Indians to run—when their legs are the chief source of motor power in that country. We helped build a plush railroad station in Rome that would make Grand Central look like a tank-line facility on a branch line. So all you have to do is change the name of your cooperative to Italy or the Belgian Congo or some place else and you'll get your money.

Thus runs the fantastic story of American handouts to foreigners while our own citizens clamor for Federal assistance in the building of schools, roads, dams, and other necessary public improvements, bitterly protesting at the same time steadily mounting State and local taxes.

We can't continue to strew hundreds of millions and billions of dollars throughout the world each year unless we are prepared to accept further deficits, debt, inflation, and eventual bankruptcy. Foreign spending must be limited to whatever money is available within the limits of a balanced budget and after provision has been made for the economic, educational, and social needs of the people of the United States of America.

You are concerned—and rightly so—in your rural power program, but let me warn you that no issue is more important to you and every citizen of this Nation than what this Government does as a matter of foreign policy and commitment. This is true because the demand for military manpower and money to implement these commitments reach into and become a levy upon the lives and fortunes of those in every home in America.

Inherent in this program of attempting to police and finance the world upon which we are embarked today is increasing centralization of power in Washington. Our great and free institutions—political, economic, religious, social, and cultural—the foundation upon which this form of government and way of life rests, can only be perpetuated under a diffusion of power.

Through all the ages, concentration of governmental authority has eroded and then destroyed free men and free institutions.

Our first President, George Washington, the anniversary of whose birth we will observe next Tuesday, warned that this Nation must remain independent and steer a clear and sure course away from foreign intrigues and quarrels.

In his famous Farewell Address, in which he warned repeatedly of the pitfalls ahead, President Washington said:

"Against the insidious wiles of foreign influence a free people ought to be constantly awake since history and experience prove that foreign influence is one of the most baneful foes of a republican government."

The words of our revered first President are as rich in wisdom today as they were then.

We must readjust our foreign commitments to bring them within the ability of the American people to honor and support. We cannot go on indefinitely policing and financing the world, dissipating our resources, and piling up burdens of debt and taxation which the children of the tomorrows to come cannot possibly discharge or endure.

The hour is late but there is still time to make the light of freedom burn more brightly on our own shores and the shores of the Western Hemisphere.

We not only can but we must reaffirm the wisdom of our forefathers if we are to save this great constitutional Republic as we know it and as we cherish it.

I wish you well in your deliberations during this 13th annual convention of the National Rural Electric Cooperative Association. You will have my support in every reasonable undertaking.